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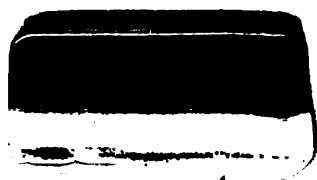
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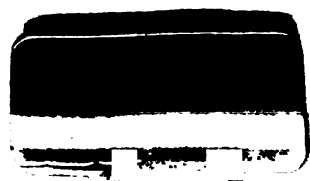




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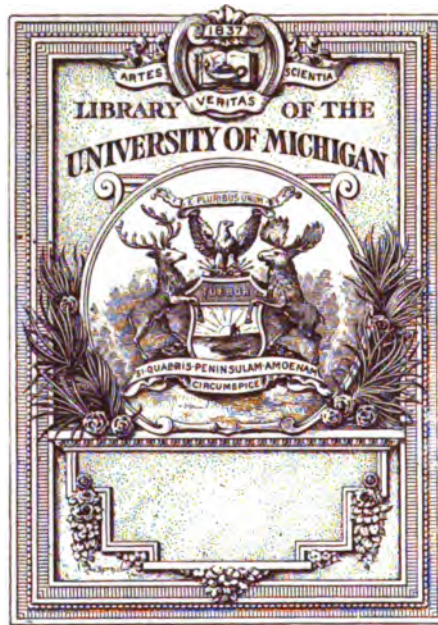
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LEGISLATIVE DOCUMENTS

SUBMITTED TO THE

Nineteenth General Assembly

OF THE

STATE OF IOWA,

WHICH CONVENED AT DES MOINES, JANUARY 9, 1882.

BUREN R. SHERMAN,	- - - -	Governor.
ORLANDO H. MANNING,	- - - -	Lieut-Gov. and President of the Senate.
JOHN A. T HULL,	- - - -	Secretary of State.
WM. V. LUCAS,	- - - -	Auditor of State.
EDWIN H. CONGER,	- - - -	Treasurer of State.
JAMES K. POWERS,	- - - -	Register of State Land Office.
JOHN W. AKERS,	- - - -	Superintendent of Public Instruction.
SMITH McPHERSON,	- - - -	Attorney-General.
GEO. R. STRUBLE,	- - - -	Speaker of the House of Representatives.

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DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.

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BIENNIAL MESSAGE
OF
JOHN H. GEAR,
GOVERNOR OF THE STATE OF IOWA,
TO THE
NINETEENTH GENERAL ASSEMBLY.

JANUARY, 1882.

PRINTED BY AUTHORITY OF LAW.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.

BIENNIAL MESSAGE.

FELLOW-CITIZENS OF THE GENERAL ASSEMBLY:

IN pursuance of law, I herewith present for your consideration the reports of the State officers and the different institutions, showing the financial and other conditions of the State and such institutions, accompanied with suggestions of such measures as seem to me to be for the welfare of the State and her people.

You assemble in a time of general prosperity, both in nation and State. While the returns to our husbandmen have not, for the year just closed, been so abundant in amount of product as in past years, yet the remunerative prices prevalent for what was produced place Iowa on a high plane of prosperity.

On this General Assembly, in addition to the ordinary matter of making provision for carrying on the State and her institutions, devolves duties of a high political character. You are called on to redistrict the State into congressional, senatorial, and representative districts, and in view of the resignation, on the seventh day of March last, of Hon. Samuel J. Kirkwood, who has rendered such distinguished services to the State, both as governor and senator, you are called upon to elect a successor for the remainder of his unexpired term, as well as a senator for the full term beginning March 4, 1883. To these duties you come, fresh from the people, presumably well aware of their wishes in these regards, and it is to be expected that you will discharge the responsibilities imposed upon you in such manner as will be for the best interests of the commonwealth.

THE FINANCES.

The Auditor's report, herewith submitted, shows in detail the receipts and expenditures for the biennial period; also the condition of the banks and insurance companies doing business in the State, accompanied by his suggestions in regard to revenue and other matters pertaining to our financial interests.

At the beginning of the term there was no money in the general revenue fund of the State. During the term that fund received

\$2,126,900.90. There was disbursed \$2,035,050.39, leaving a balance on hand in general revenue of \$91,850.51. The warrants drawn against general revenue amount to \$1,940,249.87. In addition there was paid for interest on warrants \$10,063.45, which makes the aggregate cost of carrying on the government of the State for the term \$1,950,313.32, leaving an excess of receipts over expenditures of \$176,587.58 in general revenue. During the period just closed not a warrant has been indorsed for interest; the taxes have been paid promptly; and the amount in the hands of county treasurers is slightly less than at the close of the last period.

I congratulate you, and through you the people of the State, on the healthful condition of the finances as compared with the two previous biennial periods. At the close of the biennial period, September 30, 1877, there were outstanding warrants to the amount of \$267,776.31; and these were at a discount of two to five per cent. Through the efficient help of Hon. Geo. W. Bemis, then Treasurer of State, an arrangement was made with some of the banks during the ensuing period whereby warrants were brought up to par.

At the close of the biennial period ended September 30, 1879, the warrants outstanding had been reduced to \$96,993.54, while the interest paid during that period was \$27,328.36, much the larger portion of which had accrued on warrants of the former period.

The amount of warrants outstanding, but not bearing interest, September 30, 1881, was \$22,093.74, and there are now in the treasury ample funds to meet the current expenses of the State.

The war and defense debt has been paid, except the warrants for \$125,000 negotiated by the Executive, Auditor, and Treasurer, under the law of the Eighteenth General Assembly, and \$2,500 of the original bonds not yet presented for payment. The only other debt owing by the State amounts to \$245,435.19, due to the permanent school-fund, a portion of which is made irredeemable by the constitution. These facts place Iowa practically among the States which have no debt, a consideration which must add much to her reputation. The expenses of the State for the past two years are less than those of any other period since 1869, and this notwithstanding the fact that the State is to-day sustaining several institutions not then in existence; namely, the Hospital at Independence, the Additional Penitentiary, the Normal School, and the Asylum for the Feeble-Minded, besides the Girls' Department of the Reform School. The State also, at present, makes provision for fish culture, for a useful weather service, for sanitary

supervision by a Board of Health, for encouraging immigration to the State, for the inspection of coal mines by a State Inspector, and liberally for the military arm of its government. These causes of increased expenditure are only partially offset by the largely reduced cost of supporting the Soldiers' Orphans' Home, although here a small additional outlay is necessitated by the admission of indigent children to the Home. This diminished expenditure, notwithstanding the State's population has augmented over fifty per cent since 1869, argues, I submit, an economical management of the affairs of the State government. A hasty comparison with the cost of the governments of our sister commonwealths still further demonstrates the frugality of State administration in Iowa.

The Auditor estimates that the expenditures for carrying on the State government during the current period will be \$1,787,850; and that the receipts of general revenue from all sources for the same time will be \$2,202,700, leaving a surplus of \$415,150, as available for extraordinary expenditures. It should be borne in mind, in making special appropriations, that, owing to the expense attending the session of the General Assembly, only about one-third of this amount will be available for such appropriations during the current year. For detailed information and suggestions regarding the revenue and other matters pertaining to the finances, you are referred to the report.

Your consideration is invited to the advisability of making taxes payable semi-annually, which has been adopted in other States with good results. As it is now, most of our taxes, amounting to over \$10,000,000 annually, are paid during the months of January and February, and the money locked up in treasury vaults and withdrawn from circulation until paid out on warrants, unless deposited in banks, in which case it furnishes the latter a certain amount of banking capital; the custom in either case being less beneficial than would be the retention of half the amount in the hands of the people until nearer the time it is needed, and suggestive, and often productive, of evil to the treasurers and the taxpayers.

THE FUNDS.

The report of the Treasurer of State shows that at the beginning of the biennial period there was in the State treasury, of all funds, \$74,187.37; that the receipts for the period were \$2,514,262.08 aggregating \$2,588,449.45; and that the disbursements for all purposes were \$2,409,897.71, leaving a balance, at the end of the term, of \$178,551.74,

belonging to the several funds as follows: Agricultural College endowment, \$84,104.72; coupon, \$329.85; permanent school, \$226.66; and general revenue as above, \$91,850.51; which showing corresponds with that made in the Auditor's report. All the Agricultural College endowment fund, except \$4.76, is invested in county, city, and school-district securities, bearing interest at rates varying from five to eight per cent per annum.

As will be seen by the Treasurer's report, there was realized to the treasury from the half mill tax, levied for war and defense bond fund, \$162,662.73; that there was transferred to this fund the sum of \$9,837.27, aggregating \$172,500; and that this amount, with the warrants negotiated, amounting to \$125,000, makes the aggregate of \$297,500, which covers the payment of all the bonds issued, except \$2,500 not yet presented for payment.

I heartily concur in the recommendation of the Treasurer in regard to the collection of the Railroad Commissioners' tax. This tax is now certified by the Executive Council to the counties, and collected by them the same as any other State tax. If it were paid directly into the State treasury by the companies, as suggested, much unnecessary labor would be saved by the change.

PROVIDENTIAL CONTINGENT FUND.

The Eighteenth General Assembly placed at the disposal of the Executive Council \$10,000 as a providential contingent fund, to be used in case of accidents to public buildings and other emergencies for which no specific appropriations were available. There has been expended from this fund, for repairs to the different institutions, \$5,725.59, as shown by the Auditor's report. The expenditure of this amount was deemed absolutely necessary, and was authorized by the Executive Council only after a careful personal examination in each case.

THE NATIONAL GUARD.

The Adjutant-general's report shows the expenditure for the military arm of the State government, since the date of his last report, to have been \$32,585.26.

The State has now an effective military force, consisting of two brigades aggregating 2,282 men, well armed and uniformed. A State encampment has been held during the past year, which, it is believed, has been productive of much good to the military.

The battle-flags of the Iowa regiments, which were borne triumphantly aloft in vindication of the nation's honor on the battle-fields of the late war, and which have been injured by exposure, have been restored by the tender care of loving women, whose husbands, brothers, and other dear relatives shed their blood in carrying to victory these mute emblems of the valor of Iowa soldiers. If properly cared for in the future, they will long remain as proud memorials to their descendants of the part taken by the men of Iowa in the memorable struggle of 1861-65.

For details regarding the expenditure of funds, and recommendations made by the Adjutant-general, you are referred to his report.

THE STATE LIBRARY.

The receipts and disbursements of the Librarian, as shown by the report, were as follows:

Amount on hand at close of last biennial period	\$ 579.88
Appropriated by Eighteenth General Assembly	3,000.00
Received from sale of reports, etc.	3,284.15
	<hr/>
	\$ 6,864.03
Amount expended for books purchased	6,617.34
	<hr/>
Balance in the hands of the Librarian	\$ 246.69

The number of books in the library at the date of the last report was 18,273. There have been added by purchase and exchange during the biennial period 2,195, making an aggregate of 20,468.

The books are in good order and preservation, and are kept in as convenient shape as can be done with the present limited accommodations. The irreparable loss which would accrue to the State in case of a fire is a potential argument in favor of completing the library room in the new capitol at the earliest possible date.

The labors of the Librarian are constantly increasing, and additional assistance will soon be, and in fact is at the present time, a necessity in this department.

PUBLIC SCHOOLS.

The report of the Superintendent of Public Instruction shows the school system of the State in both its educational and its financial phases.

The number of school children reported is 594,750. Of this number 384,192 are, by approximation, between the ages of six and sixteen

years. The number of all ages enrolled in the schools is 431,513, which shows that much the greater proportion of children of school age avail themselves of the benefits of our educational system. The average attendance is 254,088. The schools of the State have been in session, on an average, 148 days.

There is, doubtless, quite a percentage of children who attend schools other than those of a public character. Yet the figures I have quoted show clearly that very many children, through the negligence or unwillingness of parents, do not attend school at all, but are in a fair way to grow up in ignorance. I, therefore, earnestly suggest that you consider the expediency of enacting a compulsory education law, which should require attendance upon schools of some kind, either public or private. To me it does seem as if the State shall not have done her full duty by the children, until she shall have completed her educational system by some such enactment.

The interest in the normal institutes is maintained, and, beyond doubt, they render great aid in training the teachers who attend them.

The receipts for all school purposes throughout the State were \$5,006,023.60, and the expenditures \$5,129,279.49; but of these receipts and expenditures about \$400,000 was of money borrowed to refund outstanding bonds at lower rates of interest.

The amount on hand aggregated, at the end of the fiscal year \$2,653,356.55. This sum is, in my judgment, much larger than the necessities of the schools require, and it would be well to impose some check to prevent an excessive or unnecessary levy of taxes for school purposes.

The general discussion in the last General Assembly; the attention called to the subject of school finances by the press of the State; and the action taken by the State and county superintendents, supplemented by greater diligence on the part of boards of school directors, have resulted in more thoroughly calling to account the school treasurers—although not in any improved methods of keeping the accounts,—and has caused, at least apparently, a large sum of money to be recovered which was supposed to be lost through deficiencies. In place of a deficiency of \$45,652.49 as shown by the report two years ago, there seems at the present time to be an excess of funds to the amount of \$12,115.84. While it is certainly better for the school districts that the difference shows an excess rather than a shortage, yet candor compels me to say that the system of book-keeping in vogue among the school treasurers of the State which shows, at the end of one

period, shortages, and at the end of the next an excess—the difference aggregating \$57,768.33,—when the accounts should balance exactly, does not entitle the system to any large degree of confidence at the hands of the General Assembly or the people. This matter demands your attention, in order that the custodians of the funds for the education of the young shall be brought to render correct account of the moneys placed in their hands. I apprehend the greatest difficulty in the way of correct accounting is to be found in having four thousand three hundred and thirty-nine treasurers to do work which could be much better done by one tenth of that number.

The restriction in section 1821 of the Code upon the issuance of bonds by independent districts should, in my judgment, be enforced by a severer penalty than is now provided by statute. The officers implicated in the overissue of such bonds should be indictable for felony, and moreover held personally liable for the amount of the excess. That something of the kind is necessary is shown by the fact that one district is reported which has a school population of only thirty-two, and school property valued at only \$1,150, with a known bonded debt of \$60,000, with a probability that there are more bonds outstanding, and the startling fact is further disclosed that the tax-levy in some of the districts of the same county ranges from ten to twenty per cent, which is equivalent to confiscation. A similar state of affairs, although perhaps not so flagrant, exists in other districts of the same, and perhaps other counties. I deem it important for the State's credit that the most stringent measures be adopted to put a stop to the incurring of indebtedness beyond the limit fixed by law. One of the most effective measures toward the accomplishment of this end would be an enactment requiring the registration of all bonds with some State officer. This has been tried in other States with signally good effects, both in the restraint it afforded and in improved municipal credit.

STATE UNIVERSITY.

The treasurer, in his report, gives the

Cash on hand at date of last report, June 15, 1879, as	\$	3,614.78
Income from all sources for the two years ending June 15, 1881.		115,124.57
	\$	118,739.35
Total disbursements for all purposes for two years, ending June 15, 1881.	\$	114,159.18
Balance in hands of treasurer	\$	4,580.22

The assets belonging to the University, as listed October 15, 1881, are as follows:

Interest-bearing mortgage notes.....	\$197,951.45
Contract notes for land sold.....	2,838.02
Cash.....	16,710.79
Lands estimated at.....	15,600.00
Aggregating.....	<u>\$233,100.26</u>

It will be seen that there is a discrepancy between the report of the treasurer and that of the secretary. This is owing to the fact that the treasurer's report is made in June, and the secretary's September 30.

The wisdom of the action of the Seventeenth General Assembly, in cutting off the subfreshman department, is demonstrated by the fact that the University has been brought into closer harmony with the school system of the State, and that the number of its students in all departments is increasing annually. The number now in attendance is much larger than at any previous time in its history.

The low rate of interest which has prevailed during the past few years has materially reduced the revenue of the University, and has compelled the Board of Regents, much to their regret, to reduce the compensation of the professors and teachers. That the University may meet its growing necessities and be enabled to achieve its highest degree of usefulness to the youth of the State, it is imperative that its revenue should be augmented by increasing the appropriation for its current expenses. The crowded condition of the buildings is such that it is almost a physical impossibility for the institution to do justice to the students. To remedy this an appropriation should be made at this session for additional buildings. For the reasons therefor I refer you to the report of the president and Board of Regents.

NORMAL SCHOOL.

The report of the treasurer shows, that he had on hand, at the close of his last report, \$172.24; that he has received from the State \$16,600, and from other sources \$700, making a total of \$17,472.24; and that there has been disbursed for all purposes \$17,243.61, leaving a balance of \$228.63. The Board of Directors asks for appropriations for sundry purposes to the amount of \$22,500. The necessity for these appropriations is set forth in the report. The Directors also ask for an appropriation for an additional building.

No one can visit this school without becoming convinced that the present buildings are much too small for the number of pupils in attendance. All who are conversant with the work being done in training teachers concede that the State Normal School is a factor of growing importance in promoting the best interests of our system of public education. That the better educated the teacher the better he is able to impart instruction, is a self-evident proposition, and if the common schools are to be made more efficient by the maintenance of a Normal School, it is certainly incumbent on the State to provide the necessary buildings for the school.

THE AGRICULTURAL COLLEGE.

The report shows the receipts of special funds from the State to have been \$13,960.32, and from other sources \$254.16, aggregating \$14,214.48; and the expenditures for special purposes the same amount, leaving no balance on hand.

The report of the treasurer shows the receipts of funds for the two years ended Nov. 9, 1881, for the support of the College, including a balance on hand, Nov. 13, 1879, of \$4,247.26, to have been \$91,782.55; the expenditures to have been \$83,468.99; and that there was transferred to other funds \$4,803, making the aggregate disbursements \$88,271.99, and leaving a balance on hand of \$3,510.56.

Of the ninety-nine counties of the State, seventy-two are represented in the list of students. The College is rapidly assuming a high position among the educational institutions of this character throughout the country; while the impression which has prevailed in the minds of many as to the great cost of this institution to the State is being gradually obliterated. My own observations justify me in saying that there is no other institution in the State in which the facilities for acquiring a good practical education are tendered to our youth, at the net cost of books and board.

When the State accepted the grant of land given by Congress to this State, along with others, for the purpose of founding an institution in which branches of learning relating to "agriculture and the mechanic arts" should be taught, it assumed the duty of providing all necessary and proper means for carrying out the intention of Congress in making the grant. Thus far the State has, in a fair degree, done its duty in this regard by erecting the proper buildings and supplying the necessary appliances. With the sale of the lands the endowment fund of the College is augmenting so that it is able to edu-

cate a much larger number of our youth than it is now doing. The lack of facilities in the way of buildings prevents this being done. This should be obviated in order that the College may attain to its highest degree of usefulness; and the erection of the needed buildings should be commenced at once. For a showing of the necessities of the College in this particular you are referred to the report of the Trustees.

To keep the road from the College to Ames in repair entails an expense beyond the ability of the local road-district to sustain. As the State has a large and valuable property fronting this road, which cannot of course be taxed, it is only just that it should contribute its fair proportion of such expense, as has been done under similar circumstances at Independence.

Attention is called to the suggestion regarding the change in the collegiate year. This cannot be done except by authority of the General Assembly. The change would, in my opinion, enhance the usefulness of the institution.

As will be seen by the report, the endowment fund of the College amounts to the sum of \$630,315.05. Chapter 71 of the acts of the Fifteenth General Assembly provides that the lessees of Agricultural College lands shall have the right to purchase the same at the expiration of their leases. In my opinion it would be wise policy to repeal this provision as to all future leases. If this were done the lands remaining unsold would by their rise in value largely augment the endowment fund of the College, while there would be no difficulty in leasing them for a term of years, as is done at present.

PUBLIC LANDS.

The report of the Register of the State Land-office shows in detail the transactions of that department.

There are remaining unsold in the hands of the respective county officials, of the sixteenth section, 500,000-acre, and mortgage school lands, 118,664.69 acres, besides a number of town lots, which, when sold, will largely augment the permanent school-fund.

Special attention is called to the opinion of the Attorney-general regarding the right of one person to hold leases for more than 160 acres of College lands. It is clearly for the interest of the College and State that these lands should be leased in small parcels to actual settlers, and so sold, if sold at all, and legislation should be devised, if found necessary, to prevent these lands getting into the hands of speculators.

Chapter 94, acts of the Eighth General Assembly, appropriated \$4,000 to reimburse persons who had purchased lands from the State supposed to be school lands, but which were claimed as part of the Des Moines River grant. The Eighteenth General Assembly also appropriated \$8,000 for the same purpose. Of the first appropriation the balance remaining undrawn, at the close of the last biennial period, was \$588.20, which has since been expended. Of the second appropriation there was disbursed \$773.49, aggregating for the period \$1,361.69, paid to five persons, as shown by the report of the Register. The balance of the appropriation, it is thought, will be ample to meet the future requirements of the act.

The State holds in trust for the counties of Greene, Chickasaw, and Marion, "special swamp-land indemnity" scrip, which entitles these counties to 10,887.41 acres. In view of the fact that there are no government lands within the limits of the State I suggest that the General Assembly memorialize Congress to authorize the State to select lands for this, or any other scrip which may be found due the State in the future, in some of the territories, or to commute the value of the same in cash.

The Eighteenth General Assembly enacted that the office of Register of the State Land-office should be done away with on the first Monday in January, 1883, and that the duties of the office should, after that date, devolve on the Secretary of State. In my opinion this office had better be continued, and there should be assigned to it the duty of looking after the insurance and banking interests of the State. There are doing business in the State at this time over 140 insurance companies and 66 banks, all of which are under the supervision of the Auditor of State. The State is growing so rapidly that the business of the Auditor's office is becoming burdensome. The change proposed would relieve the Auditor's office of an immense amount of work, and permit him to give his whole time to the duties more properly pertaining to his office. If it should be determined by the General Assembly not to adopt this suggestion it will be necessary to add to the clerical force in the office of the Secretary of State to enable him to carry on the land department of his office.

On May 12, 1864, Congress granted to this State certain lands to aid in the construction of a railroad from Sioux City to the south line of the State of Minnesota at such point as the State should select between the "Big Sioux" and the "West Fork of the Des Moines River." This grant was designed to aid in constructing a line from

Sioux City to St. Paul, and was a virtual continuation of a branch line of the Union Pacific Railroad, contemplated by the act for the construction of that road passed in 1862, and to be built from Sioux City to some point on that railroad east of the one hundredth meridian.

By chapter 144 of the acts of the Eleventh General Assembly, which took effect May 20, 1866, this State accepted the grant, which was by the same General Assembly conferred on the Sioux City & St. Paul Railroad Company. This company built its road from the southern line of Minnesota, in the direction of Sioux City, as far as Lemars, at which point it intersects the Iowa Falls & Sioux City Railroad, now operated by the Illinois Central Railroad Company, on which road the former company has trackage into Sioux City. Thus far the road was built in 1872, since which time the lands along the completed line for fifty miles have been certified to the company, aggregating 322,000 acres, or a little more than the amount to which the company was entitled under the act of Congress. In 1878 the company requested me to certify to it the remainder of the lands, amounting to between 85,000 and 90,000 acres. This I declined to do, on the ground that the company had not complied with the terms of the grant, which provided for a line *from* Sioux City to the south line of the State of Minnesota. Had the road been completed *to* Sioux City, the lands would have been certified, but I cannot be persuaded that a road terminating at Lemars can be fairly construed to have been built to Sioux City, even if the railway company has trackage to that place over another line, much less from Sioux City.

The act of May, 1864, required the construction of the road within ten years after the acceptance of the grant by the State, after which the State had five years further to complete the work. By not completing the line to Sioux City within the time prescribed, it will be seen that the Sioux City & St. Paul Railroad Company has forfeited all its rights to the uncertified portions of the grant. It therefore becomes the duty of the General Assembly to take such steps as may be deemed advisable for the purpose of securing the completion of the road contemplated in the act of Congress. The original intent of the act was to make Sioux City a point on a great national highway between the Union Pacific Railroad and the great lakes, and to give the people along the line contemplated the benefit of the facilities thus to be afforded. The General Assembly should see to it that to the best of its ability, the lands yet within the control of the public shall be

utilized in order to secure the completion of the line for which they were intended.

Chapter 153, of the acts of the Ninth General Assembly, forbids the certifying of any lands to the Dubuque & Sioux City Railroad Company until after that company shall have executed releases to lands claimed for the swamp and Des Moines River grants. While these releases have never been executed, the title to all such lands has been finally held not to be in the company so that the releases are no longer necessary. The statutory prohibition remains, however, and prevents the certifying of lands the title to which is indisputably in the company or its grantees. I recommend the removal of the restriction, so as to permit the conveyance of the lands.

INSTITUTION FOR THE DEAF AND DUMB.

The Seventeenth General Assembly appropriated \$40,000 for the erection of the main building for this Institution. Of this sum there was yet unexpended, at the beginning of the biennial period, \$5,677.08. The Eighteenth General Assembly appropriated \$19,322.92, in addition to such unexpended amount, for the completion of the building; and there has been received by the treasurer from other sources, \$109.30; making a total sum available for expenditure on the building of \$25,109.30. There has been expended for the purpose contemplated \$24,330.71, leaving \$778.59 belonging to this fund in the hands of the treasurer.

Of the special appropriations made by the Seventeenth General Assembly for the purchase of furniture there was in the hands of the treasurer, at the close of the preceding term, the sum of \$109.99, which has been expended as provided by the act. The Eighteenth General Assembly appropriated for special purposes the sum of \$2,839, all of which has been disbursed except sixty-six cents, as shown by the report. The balance of all special funds in the hands of the treasurer is, therefore, \$779.25.

Of support-funds there was in the hands of the treasurer, at the date of the last report, the sum of \$11,159.25, and he has received from the State and other sources \$64,247.66, making a total of \$75,406.91. There has been expended for the support of the Institution \$70,568.17, leaving a balance in these funds of \$4838.74.

Vouchers for all expenditures, covering twenty-three months of the term, have been filed, the superintendent informing me that the September bills could not be got in and paid in time to appear in the re-

port. The amount of these bills is \$2,075.90, which, when paid, will reduce the cash on hand, available for support, to \$2,762.84.

The number of pupils in attendance is constantly increasing, and has been much larger the past year than at any time before in the history of the Institution. I believe this institution is doing a good work. In my opinion, industrial pursuits should be taught on a much more extended scale than at present. The suggestion of the superintendent that the State printing could be done by the inmates of this institution is well worth consideration. The boys could be easily trained to do the work, as is done elsewhere.

The appropriations asked by the Trustees, of \$13,500, for wardrobes and other furniture, window-shutters, fences, repairs, and a laundry building, I consider as actually necessary, not only for the comfort of the inmates of the Institution, but in the interest of economy. In regard to the other special appropriations asked by the Trustees, you are referred to the report.

COLLEGE FOR THE BLIND.

Of the special appropriations made for this institution, for sundry purposes, by the Sixteenth General Assembly, there was on hand at close of last report the sum of \$166.93; of the special appropriations of the Seventeenth General Assembly there was on hand, at the same time, \$949.67; the special appropriations made by the Eighteenth General Assembly amounted to \$3,000; making an aggregate of \$4,116.60. Of these funds there has been paid into the State treasury the sum of \$154.74, and there has been expended for various purposes, as shown by the treasurer's report, the sum of \$3,577.71, leaving in his hands a balance of all special appropriations of \$384.15. The receipts of support funds from all sources, including a balance on hand at close of last report of \$5,279.76, amount to \$50,595.58. The expenditures for the support of the institution for the biennial period have been \$50,183.15, leaving a balance in the hands of the treasurer of \$412.43.

It will be observed that the Trustees have used the appropriation of \$1,000 for repairs of boilers, in purchasing new ones, "upon the advice of a competent boiler inspector." A portion of the cost of these new boilers has been paid from support fund. Of the propriety of this diversion of funds, the General Assembly must be the judge.

The roof of the College is badly in need of repairs, and a sufficient appropriation should be made for this purpose. An appropriation

should also be made for building a suitable fence to inclose the College grounds; and an allowance of \$1,000 for contingent fund is necessary.

The National Commissioner of Education names this College as imparting a higher class of education than any similar institution in the country; at which one need not be surprised who is familiar with the business-like manner in which it is managed. Section 1680 of the Code requires county superintendents of schools to report to the principal of the College the name, age, residence, and post-office address of every blind person in their respective counties. According to the report of the principal, many of the county superintendents fail to perform this duty, perhaps because no officer is required to report the facts to them. This might be remedied.

SOLDIERS' ORPHANS' HOME AND HOME FOR INDIGENT CHILDREN.

The report of the treasurer of this institution shows that he has received from the State and other sources, on account of special appropriations, the sum of \$33,185; that there has been expended in accordance with the provisions of the law appropriating the same, the sum of \$20,000 for eight cottages and a school building, and \$7,185 for the erection of a dining-hall and kitchen in lieu of the one which was burned in July last; and that he paid over to the superintendent the sum of \$6,000 of the special appropriations, an account of the expenditure of which will be found in the superintendent's report. The Treasurer also received from the State, on account of support fund, the sum of \$29,712.26, all of which he has paid to the superintendent except \$1.16 paid for exchange, and for which the superintendent accounts in his report.

The report of the superintendent shows that he had on hand at the close of the last report, of funds belonging to special appropriations, the sum of \$900.39; that he has received from the treasurer of the institution on account of special appropriations made by the Eighteenth General Assembly the sum of \$6,000; that he has received from other sources \$69.02, making an aggregate of this class of funds of \$6,969.41; and that he has expended the sum of \$6,688.13, leaving balance in his hands of \$281.28. Of support funds, the superintendent had on hand at close of the last biennial period the sum of \$3,102.72. He received from the treasurer of the institution \$29,711.10, and from other sources \$664.48, making a total of \$33,478.30. He has expended for support, as shown by his report, \$33,429.85, leav-

ing a balance in his hands of \$48.45, and a balance of all funds of \$329.73.

On the first of last July, while on my way East, I received a telegram that the dining-hall and kitchen of this institution had been consumed by fire. I immediately returned, and at once called a meeting of the Executive Council for consultation as to what should be done. On our arrival at the Home we found that temporary arrangements for the purpose of cooking and for feeding the inmates had been made by the president and superintendent. Feeling that the emergency demanded it, the Executive Council authorized the immediate erection of a new dining-hall and kitchen. This has since been done in a substantial manner, at a cost of \$7,185, although the upper story of the building is yet unfinished. To pay for this building the Board of Trustees used the amount of an insurance upon the building destroyed—\$2,000; the Executive Council appropriated \$3,185 from the providential contingent fund; and I advised the Board to use \$2,000 of surplus support fund over and above an amount ample for the support of the institution, which advice the Board adopted, and thus completed paying for the house. For this diversion from the support fund I alone am responsible, and whatever measure of censure may attach to that act should rest on myself. The Executive Council, in view of other possible contingencies of a like character which might arise, did not feel like expending so large a portion of the providential contingent fund as would otherwise be necessary, and the question was whether the Home should be crippled by a lack of cooking and refectory accommodations, or whether the building should be erected, and the surplus of the support fund used towards the payment of the cost of the same. If there has ever been a case during my administration of the executive office where "the end justified the means," this was one of that character.

The economy with which this institution is managed is admirable. It has the right, under the law, to draw \$10 per month per capita for the support of the inmates. Over two years ago, finding the institution had a large surplus of support funds on hand, I advised the Board not to draw to the full extent of the amount allowed by law, to which the Trustees agreed. Since that time they have drawn at the rate of only \$8.33 per inmate per month, exceeding this amount only once, and have, by this means, accumulated over \$4,000 in the State treasury.

While the number of soldiers' orphans is decreasing the number of

indigent children is steadily increasing. The law should, in my judgment, be amended so that the counties should be required to send all the indigent children to this institution, where they may have the advantages of instruction which will fit them for good citizenship, rather than to let them remain in the poor-houses to associate with the vicious and depraved and to be liable eventually to become criminals. The fact that there are in the county poor-houses of the State at this time eighty-five children under five years of age, fifty-four between the ages of five and ten, and twenty-eight between ten and fifteen, emphasizes the necessity for amending the law in this respect.

The quarters occupied by the superintendent and other officers of the Home are in an old frame building in a dilapidated condition, and cannot be repaired to any advantage, so as even to be comfortable. An appropriation should be made, during this session, for a new building; also, one to complete the dining-hall. The appropriation for furniture, laundry, steam heating, and boiler house, I consider absolutely necessary to be made.

For a detailed statement of the wants of the institution you are referred to the report of the Trustees and superintendent.

ASYLUM FOR FEEBLE-MINDED CHILDREN.

The report of the treasurer shows that he has received from special appropriations and from other sources for special funds, including a balance of \$71.63 on hand at close of his last report, the sum of \$14,410.72; and that there has been disbursed, for the various purposes authorized by the acts appropriating the funds, \$13,968.01, leaving a balance on hand of special funds of \$442.71. Of providential contingent fund, the expenditure of which was authorized by the Executive Council, he has received, and disbursed, the sum of \$1,392.52. Of support fund, the receipts, including a balance of \$617.95 on hand at close of previous term, have been from all sources \$46,414.22, and the expenditures \$49,537.77, of which sum there has been paid \$46,801.91, leaving orders on the treasurer outstanding and unpaid to the amount of \$2,735.86. It is expected that these outstanding orders will be met by collections from the counties, of which there is due the Asylum the sum of \$3,008.76 for clothing, for the details of which you are referred to the last page of the treasurer's report. I find that there has been paid for interest on orders, during the biennial period, the sum of \$133.23, which, in my opinion, is not warranted by law.

I regret that I cannot commend the management of this institution for that general degree of economy that I can freely accord to the other State institutions. In May last the Board of Trustees addressed a letter to the Executive Council, asking that body to allow the Board to create a debt against the State under the provisions of chapter 67, acts of the Seventeenth General Assembly, on the ground of inability to support the institution on the amount allowed by law. The Executive Council appointed the Auditor of State and myself a special committee to visit the Asylum, inspect the books, inquire into the management, and report regarding the alleged necessity. On visiting the Asylum, we found that the expenditures for support had exceeded the amount appropriated by law—viz., \$10 per month for each inmate, besides \$2,500 a year for teachers' fund—and that the institution was in debt over \$4,000; in other words, the Trustees had permitted the superintendent to exceed the expenditure allowed by law by the amount of this debt. We found also that there were thirty-five employes, which was in our judgment many more than was necessary. On our return I at once invited the Board of Trustees to meet the Executive Council at Des Moines. After hearing the statement of the Trustees, and the report of the special committee, the Council, by a unanimous vote, refused to grant the request of the Trustees. I at once wrote a letter to the president of the Board, calling the attention of the Board to the facts in the case, a copy of which letter is hereto appended, and to which your attention is especially called. In this letter, as will be seen, I suggested action on the part of the Board looking to reduced expenditures, in order that they might be brought within the limit allowed by law. The Board subsequently reduced the number of employes, and cut down the rate of expenditure, so that the Asylum, at the date of the report, was in debt to an amount a little less than that due from the counties for clothing.

The location of this institution is a good one in all respects, especially as regards sanitary concerns, and it should be enlarged by the erection of additional buildings, as the Asylum is already crowded beyond its capacity, and the increase of the number of those demanding admission may be reasonably expected to correspond with the growth of the State. The clothing allowance of the children should be advanced by the State—as is done with the College for the Blind and the Institution for the Deaf and Dumb,—and collected by the State from the counties. The counties do not, under the present system, remit the

sums due the Asylum as promptly as they do where the amounts are collected directly by the State.

As it is presumed that every citizen pays taxes according to his means, all the beneficiaries of this Asylum should be placed on an equal footing, and all alike supported at the public expense so long as they remain in the Asylum.

HOSPITAL FOR THE INSANE AT MT. PLEASANT.

The report of the treasurer of this institution shows that he had on hand at the close of the last report a balance of special funds of \$691.23; that he has received from the State and other sources \$16,542.50, making an aggregate of \$17,233.73; that he has disbursed on account of special appropriations \$17,230.14, leaving a balance of special funds of \$3.59. Of support funds, the receipts, including balance on hand at close of the last report, have been \$177,284.44, and the disbursements have been \$177,203.89, leaving a balance on hand of \$80.55; and a balance in all funds of \$84.14.

The Trustees recommend sundry appropriations to the amount of \$35,900, the largest item of which is \$9,000 for general repairs and contingent fund. This amount may seem large, but it must be borne in mind that this building has been in use for twenty-two years, and as a consequence the outlay for repairs in the future must be large. The completion of the work of replacing the walls of the sub-basement is an imperative necessity in order to protect the building. The work which has been done in replacing these walls is first-class in character. The new partition-walls asked for are required for better protection against fire. For the other appropriations asked for, and the necessity therefor, I refer you to the reports of the Trustees and superintendent.

In the early part of last summer my attention was called to charges, made by newspapers and otherwise, to the effect that the food furnished the patients at this Hospital was insufficient in quantity and poor in quality. There were other charges of cruelty to inmates, etc. I at once went to Mt. Pleasant and inspected the institution. My visit was unannounced, and of course unexpected. I examined the Hospital in all its departments, the quantity and quality of food, and the method of cooking, and inquired into the general treatment and care of the inmates. I found the quality of the food furnished to be as good as, or better than, that in average daily use among the people of the State, and ample in quantity; and so far as I could judge the

treatment of the inmates was kind and humane. The examination convinced me that the charges were entirely unfounded and malicious. This conviction has been strengthened by the fact that the parties making the charges have entirely failed to substantiate them when requested to produce proof by the management of the Hospital. I believe this institution has been managed during the biennial period with strict economy.

HOSPITAL AT INDEPENDENCE.

The receipts from special appropriations have been, for the biennial period, \$2,728.24, which includes the balance of an appropriation made by the Seventeenth General Assembly, amounting to \$187.08. The expenditures from special appropriations have been \$2,655.81, leaving a balance in this class of funds of \$72.43. Of support fund there was on hand, at close of last report, the sum of \$13,507.30, and there has been received during the biennial period as follows: From the steward, \$5,345.92; from interest on State warrants, \$71.83; and from the State treasury, \$139,912; aggregating the sum of \$158,837.05. The expenditures for the support of the institution have been \$150,-792.86, leaving a balance in the hands of the Treasurer of \$8,044.19.

Your attention is called to the necessity for an appropriation for plastering the air-ducts, and for a fan, in order that the better ventilation and heating of the building may be secured. Appropriations are also asked for sewerage and cistern. As pure fresh air and an abundance of water are, above all things, desirable for the health of the inmates of an institution of this character, I trust that the request of the Trustees may be met by an appropriation to meet these necessities. The Trustees also ask for an appropriation for new boilers. As the boilers have been in use ten years it would seem that they should be replaced. The building should be repointed and painted, as suggested by the report.

Your attention is especially called to that part of the report concerning the expenditure of \$1,341.99 from the contingent fund for furnishing the section just completed. The appropriation made by the Eighteenth General Assembly for "finishing and furnishing" this section was found, notwithstanding the practice of the most exacting economy, to be sufficient only for the construction, leaving the furniture unprovided for. In this shape, the Commissioners were ready to turn over the building. The alternative then confronted the Trustees, should the section remain idle a whole year until the General Assembly

should make an appropriation for the furniture, or should the Trustees make use of an appropriation for a contingent fund which was not immediately needed for that purpose, and by means thereof fit up the apartments for patients, for whose admission there was imperative demand. The Trustees applied to the Executive Council to advance the amount necessary from the providential contingent fund, but the Council, being of the opinion that the contingency was not such as to warrant the expenditure from that fund, declined to do so. After a full consultation with the Trustees, I advised that it be paid out of the contingent fund of the institution, and this being in accordance with their judgment was done, resulting in the expenditure stated. I trust the General Assembly will consider such diversion of funds justified by the formidable character of the emergency. The expenditure of \$356 from the support funds, for the completion of the reservoir, I do not indorse, but, on the contrary, I think the Trustees clearly transcended their authority, as I do not for a moment think Trustees should be permitted to construct permanent works from the support funds. The Trustees applied to the Executive Council for funds to complete the reservoir, but the Council was not of the opinion that the necessity for its completion was sufficiently urgent to warrant this expenditure from the providential contingent fund. The General Assembly must be the judge of the propriety of this expenditure.

The general management of this institution is excellent, and it is carried on with a due regard to economy of administration in all its departments.

The report of the Board of Commissioners to build the Insane Hospital at Independence, shows that the treasurer of the Board had on hand, at the date of the last report, the sum of \$105.46; that he received from the State, under appropriations made by the Eighteenth General Assembly, for sundry purposes, \$32,500, making an aggregate of \$32,605.46; and that he has disbursed the total amount. The work on the additional sections has been well done, and the design and finish are in harmony with the rest of the building.

The cost of building the remaining two sections is estimated at \$75,000. These two sections, if erected, would complete the building. That the early completion of these sections is a necessity no one, who will examine the statistics regarding the insane in the State, can for a moment doubt; and the necessity for their construction is clearly

set forth in the report of the superintendent of the Hospital, to which I invite your attention.

COMMITTEE TO VISIT HOSPITALS FOR THE INSANE.

The Visiting Committee to the Hospitals for the Insane reports that there are fully fifteen hundred insane in the State, the larger number of whom are incurable, and that about five hundred of this number are not in the insane hospitals, but are maintained mainly in the poor-houses of the respective counties. In view of this state of affairs it may well be considered whether the time has not come for the erection of a plain, substantial brick building in the central part of the State in which these incurables shall be kept. The removal of this class of insane from the present hospitals would greatly enhance their efficiency. The objection to placing a building intended for the reception and keeping of incurables on the grounds near the present hospitals is clearly set forth in the report of the Committee, and from my own personal observation I can indorse its views in this regard. For details regarding the management of the Hospitals and the investigation of cases by the Committee, you are referred to the report.

INSANE CONVICTS.

The superintendents of the hospitals for the insane have repeatedly called attention to the evils resulting from the confinement of insane criminals with the other inmates of these institutions, and my personal observation during frequent visits to the hospitals leads me to concur in the views of these officers on this subject, and to appreciate the necessity for some provision for their separate care and confinement. In view of the present number of this class of insane, and the probable increase in that number in the future, the time has, in my judgment, arrived when the State should erect a building especially for this class of insane. There is ample room to spare in the present prison-grounds at Anamosa for a building of this character, with abundance of stone of the best quality for its construction in a quarry owned by the State.

THE REFORM SCHOOL.

Of the special appropriations made by the Eighteenth General Assembly for this institution there has been received by the treasurer from the State the sum of \$16,010, and from other sources 70

cents, making, with a balance of \$597.17 on hand at the beginning of the biennial period, a total of \$16,607.87. There has been expended in accordance with the law appropriating the funds \$14,605.93, leaving a balance of special funds in the hands of the treasurer of \$2,001.94. Of support funds the treasurer had on hand at the close of the last report a balance of \$1,469.37. He has received from the State \$49,152, making in all \$50,621.37. There has been expended for support of the two departments of the School \$49,472.46, leaving a balance on hand of \$1,148.91, and a balance of all funds in the hands of the treasurer of \$3,150.85.

The report of the superintendent shows that he had on hand, at the close of the last term, \$146.61; that he has received from the treasurer of the School \$47,552; that he has received from other sources \$3,023.97, making a total of \$50,722.58; that he has paid out for the support of the girls' department, \$12,323.35, and for the support of the boys' department, \$38,557.63, aggregating, for the support of both departments, \$50,880.98, and leaving a balance due the superintendent of \$158.40. The balance of \$430.45, remaining out of a debt of about \$9,000, which the present administration of the school inherited, has been paid, and the institution, for the first time in six years, is out of debt; a fact which has been accomplished only by the strictest economy on the part of the present Board of Trustees.

In the latter part of September last, a portion of the west wall and a section of the roof of the main building, at Eldora, was torn away by a wind-storm. The Executive Council, accompanied by Hon. Robert S. Finkbine, architect, visited the School, and after an examination empowered the Board of Trustees to repair the same at once by rebuilding the wall and replacing the roof. An appropriation should be made to complete the repairs and finish the building, which I regard as a necessity, and in my judgment the amount asked for by the Board for that purpose is essential for the protection and proper improvement of the property.

The School is well managed; the discipline is admirable; and the results gained in reclaiming these unfortunate boys to lives of usefulness and honor, are most gratifying.

Chapter 171, acts of the Eighteenth General Assembly authorized the Executive Council to purchase, for the use of the girls' department, the property known as "Mitchell Seminary," the price to be paid for the same not to exceed \$20,000, and the terms to be one-

half payable in 1882, and one-half in 1884. The property was purchased at the price named in the act; but, there being an abundance of funds in the treasury at the time, the Executive Council was of the opinion that it was for the interest of the State to pay cash for the property rather than to buy it on time. Immediately after the purchase the department was moved, and now occupies the property. The building is a good one, and the property, by its location, well adapted to the use of this department.

The report of the assistant superintendent for this department shows that the balance of funds on hand, October 1, 1879, was \$343.49; that the receipts for the period from the superintendent of the School were \$12,123.20, and from other sources \$637.37, making a total of \$13,104.06; and that the disbursements for support for the period were \$12,986.58, leaving a balance on hand of \$117.48.

The building should be enlarged at once, as its crowded condition is prejudicial to the health of the inmates. An additional building is also needed for the accommodation of the assistant superintendent and employes; and a small building for laundry and bathing purposes should also be erected. The fence needs replacing at once; and I suggest that an appropriation be made to meet these necessities. A small appropriation is also necessary as a contingent fund. As this department had no such fund, the Executive Council was compelled to appropriate \$200 from the providential contingent fund for the purpose of supplying the School with water. For details regarding this department you are referred to the report thereof.

The recommendation of the assistant superintendent, that the law be so changed as to hold the girls subject to the restraints of the School until the age of twenty-one, I regard as a good one.

In my opinion the interests of this department would be best subserved, if it were separated from the boys' department and maintained as a distinct institution. The work of reclaiming these unfortunate girls is a noble one, and should be encouraged in every possible manner.

In the latter part of November, 1881, the Trustees and superintendent called on the Executive Council for permission to incur an indebtedness, on the ground that they were unable to support the girls' department on the amount allowed by law. After hearing all the facts in the case, and being satisfied that the necessity existed, the Executive Council by a unanimous vote authorized the Trustees to incur a debt to the amount of five thousand dollars, for the payment of which it will be necessary for your honorable body to make an appropriation.

THE PENITENTIARY AT FORT MADISON.

The receipts of this prison on account of salaries and for special purposes during the biennial period were \$50,028.48, and the disbursements were, for salaries of officers and guards \$31,283.81, and for sundry improvements, for which appropriations were made by the General Assembly, \$18,744.67, aggregating the same as the receipts, and leaving no balance on hand. The receipts on account of general support, including a balance of \$1,160.76 on hand at date of last report, were \$80,795.45, and the disbursements were, for support of prisoners \$64,000.25, paid into the State treasury \$14,079.87, aggregating \$78,080.12, and leaving a balance on hand, in support fund, of \$2,715.37. The receipts on account of convicts' deposits, including a balance of \$279.27 on hand September 30, 1879, were \$4,214.93; and the amounts paid out aggregate \$3,443.47, leaving a balance of \$771.46 on hand. The receipts from visitors, including a balance of \$315.69 on hand at the close of the previous period, were \$1,088.54, and the disbursements for the library were \$778.46, leaving a balance on hand in this fund of \$310.08. The balance on hand in all funds was \$3,796.91, for the details of which you are respectfully referred to the report.

The disbursements under special appropriations have been made with economy, and the work authorized thereby has been well done. The new roof which has been put on the cell-house, being of iron, renders this building entirely fire-proof. A new wash-house has been erected and is now ready for use. This was a much needed improvement. In the basement of this building will be placed the boilers, which will furnish the steam for heating the entire prison. Contracts have been entered into for the erection of the heating works to the amount of the appropriation made by the last General Assembly. An appropriation to pay for the fixtures to complete these works is needed. When they are finished the danger from fire will be much lessened, and the saving in fuel will, in a few years, more than repay the expenditure. A little over a year ago the Warden advised me that the pump and a portion of the pipe through which the supply of water for the prison is obtained had given out and that a water famine at the prison was imminent. The Executive Council immediately visited the prison, and upon examination authorized the purchase of a new pump at an expense of \$640, which was paid for out of the providential contingent fund. The pump-house is at present located below where the new sewer empties into the river, and sanitary reasons demand its

relocation as suggested by the Warden. An appropriation of sufficient amount to make the change is necessary.

It would seem only just that the appropriation of \$80, asked for by the Warden to reimburse the surgeon and hospital-steward for clothing used in small-pox case should be made. The appropriations for repairs and transportation of convicts are necessary. The appropriations asked for by the Warden for the payment of gifts and turn-out suits, and for the purchase of blankets, I do not indorse, as they have heretofore been paid for out of support funds, and are, in my opinion, properly chargeable thereto. In the interest of the health of the convicts, the Executive Council authorized the construction of a "lean-to" on the shop containing the forges, to take the place of the shop on the second floor thereof, the use of which is to be discontinued as a work-room; this was accordingly done, and paid for out of the general repairs fund. I am of the opinion that an addition of a building on the opposite side would be favorable to the health of the convicts employed in the forge-room.

During the biennial period, contracts for the labor of the convicts, for a period of ten years, have been entered into by the Warden, at higher rates than have been received under former contracts, and these have been approved by the Executive Council.

The discipline of the prison is excellent, and the books are kept in a neat and accurate manner. A comparative statement of the management of this penitentiary, under the administration of the present Warden and that of his immediate predecessor, may not be amiss. The former Warden, during the last four years he held the office, expended for support nearly twice the amount allowed by law, which expenditure required not only the use of all the proceeds of the labor of the convicts, but in addition there was paid to him from the State treasury \$52,946.06; while the present Warden supported the convicts, during his first term, at the rate of \$6.40 per convict per month, and thus far during his second term at the rate of \$7 per convict per month; and, instead of drawing from the State treasury for purposes of support, he has paid into the treasury, from his general support fund, by my order, the sum of \$28,081.46; and he had on hand, in assets available for the support of convicts, at the close of the present biennial period, in cash, \$2,715.37, in contractors' notes \$9,246.81, in accounts against contractors \$2,703.55, and in provisions and supplies \$4,215.38, aggregating \$18,881.11. Further comment is unnecessary, as the figures tell the story very plainly. Suffice it to say, if the former Warden

had administered the affairs of the prison with the same regard to law and economy which has characterized the administration of the present incumbent, the State would have been over one hundred thousand dollars better off by reason thereof.

Your attention is called to the debts against the State incurred by the late Warden, and left unpaid when he went out of office. These amount to about \$15,000, and have been standing four years and over. They should have been paid, and I suggest that an appropriation for that purpose be made and placed under the control of the Executive Council for disbursement, on proper proof being made as to the justice of the claim, and the further proof that the party to whom the debt is due did not collude with others to defraud the State.

During the past two years, suits have been prosecuted against the late Warden, his sureties, and persons implicated with him. Judgment has been obtained in the district court of the county of Van Buren against Morris, a clothing contractor, for \$4,096.81, and the amount collected. Judgment has also been obtained against the late Warden, in the circuit court at Keokuk, on his last bond, for \$8,000. The sureties on this bond, who had separated their case from that of the Warden, are contesting the validity of the bond on account of alleged serious irregularities in its execution, and their suit is now in the Supreme Court on appeal. The expenses have been \$3,464.07, leaving \$2,082.24, including moneys advanced by the State, in the hands of the attorney, who, in connection with the Attorney-general, has charge of the case. The expenses attending this litigation have been heavy, owing to frequent continuances, changes of venue, and other means resorted to by the defense to delay matters; but, whatever its cost, if it shall have no other ultimate effect than to demonstrate that the State cannot be plundered with impunity by its servants, it will be money well spent. I deem it proper here to say a word of commendation of the manner in which the State's case has been conducted by Hon. Galusha Parsons, the counsel having immediate charge of it, who has devoted time and attention to this litigation, and brought to the trial and argument of the causes an ability and experience which have done much towards attaining the results already achieved, and give promise of further success in the suits yet to be determined.

Both penitentiaries have been regularly visited as required by law, and at each visit the accounts have been examined, and the cash

counted and found to correspond with the amount called for by the books.

ADDITIONAL PENITENTIARY.

The report of the Warden of this institution shows that he had on hand at the date of his last report, of special funds, the sum of \$195.42; that his receipts from the State, under special appropriations, were \$58,465.20; and from other sources \$90.78, making a total of \$58,751.40; and that he has expended, of special funds, as shown by his report, \$49,385.81, leaving \$634.41 due other funds of the prison, which will be repaid when he makes his next requisition on the State treasury for special funds. He has received from the State for the payment of officers and guards the sum of \$34,632.48, all of which has been expended. Of support-fund, he had on hand, at close of his last report, \$3,808.31; his receipts from the State for the period were \$31,294.94, and from other sources \$57.80, making a total of \$35,161.05; and his disbursements for general support were \$29,814.65; and he has paid into the State treasury by my order \$2,259.71, making a total disbursement from this fund of \$32,074.36, and leaving a balance of support-funds on hand of \$3,086.69. The receipts from funds deposited by convicts, including balance on hand September 30, 1879, of \$128.25, were \$1,425, and the disbursements \$1,379.30, leaving a balance due this fund of \$145.70. The receipts of the visitors' fund, including balance on hand at close of last report, September 30, 1879, of \$173.77, were \$994.87; and the disbursements on library account \$559.54, leaving a balance due this fund of \$435.33; and making balance in all funds of \$3,934.33, less amount which has been advanced, on construction account, from these funds, of \$901.02, which proves the balance on hand of \$3,033.31, as shown by the clerk's report, and which advance will be reimbursed from the next requisition, as before stated.

Since the date of the last biennial report the cell-house has been completed, and is now occupied by the prisoners. This building is believed to be one of the best in the country. The heating and ventilating apparatus has been put in, and works satisfactorily.

The sewer has been completed at a cost of \$4,112.47, being nearly \$900 within the limit of the appropriation. The front gate and a large portion of one side of the prison inclosure have been constructed, besides much other work, for the details of which you are referred to the Warden's report. All the work has been done in the most thor

ough manner, and if the general plan is carried out, as it has been commenced, Iowa will have one of the model penitentiaries of the country. Work on the wall should be prosecuted as fast as possible, in order that the prison shall be entirely inclosed, thus cutting off all chances of escape by the convicts. A marked necessity of the prison is an ample supply of water. For the past three years this supply has been furnished by the Anamosa Water-works. The Warden suggests the laying of pipes to a spring to which the State has a right of way. In 1878, Hon. Buren R. Sherman and myself devoted a whole morning to the examination of this so-called spring. Our opinion then was that there was not water enough flowing from it for a permanent supply for the prison. In my opinion, it would be economy for the State, and to the best interest of the prison, to put in a small pump at the river and with it pump water into a reservoir to be built on the hill above the prison. This could be done at an expenditure of not exceeding \$8,000.

The discipline of the prison is good, and I believe that its affairs are administered with economy and efficiency. For nearly four years past Warden Martin has, under appointment of the Executive Council, acted as superintendent of construction without any extra compensation. The other members of the Council join me in saying that he has filled this appointment in a satisfactory manner, both as regards economy of management and quality of work, and the State has thus been saved the compensation which, otherwise, must have been paid a superintendent, amounting to nearly \$6,000. The quarry which the State purchased has been thoroughly developed, and will furnish sufficient stone for the wants of the prison for many years.

Your attention is called to the fact that the statute nowhere fixes the term of office of the Warden of the Additional Penitentiary, nor the mode of his selection. Chapter 40, of the acts of 1876, provided for the election of a Warden "by the General Assembly," to hold "office for two years from the first day of April, 1876, and until his successor is elected and qualified"; but makes no provision for such successor. I deem the question one of much importance and demanding immediate legislative action.

GRADED PRISONS.

In view of the fact that the Additional Penitentiary is partially completed, has not the time arrived when the General Assembly should inaugurate a system of graded prisons, so that those who are convicted

of the graver offenses and sentenced for longer terms, and those convicted a second time, should be imprisoned at Fort Madison, and those whose terms of service are shorter should be sent to Anamosa? It is certainly against the reformation of the young criminal who is imprisoned, perhaps for his first offense, to be brought in daily contact with those who are hardened in crime, and for whom there is little hope of reform. In my judgment, a much larger proportion of the younger class of criminals would, warned by their past experience, become good citizens when their term of service expires, than is the case at present, if it were not for the contaminating influence of older, vicious, and hardened convicts with whom they are compelled to work day by day during the term of their service. The theory of the law is that criminals are punished not only for the crime committed but as an example to others. The reformation of the criminal is at the same time incidentally forwarded by means of opportunities for education, religious teachings, and consolation, and an ample supply of books, all of which accord with the true theory regarding the reclamation of criminals. Another step in a humanitarian direction would be, after the State has been reimbursed its outlay on account of the convict's crime, to allow him his proportion of the surplus earnings over and above the cost of his support. It is not in accordance with the dignity of the State to make money out of the convict's labor, or to enter into competition with free labor.

It has become a settled conviction, in the minds of all thoughtful persons who have paid any attention to this subject, that mere punishment has little if anything to do with the reformation of a criminal. If he is to be reformed, he must be lifted up, and have thrown around him influences of a humane and elevating character; and society has little to hope for in any attempts at reformation based on merely punitive measures. If the humane and benevolent societies of the State were to take steps for the purpose of procuring work for the convict when his term of sentence expires, he would be induced to feel, if he had any manhood left in him, that there was still a place for him in society, where he might rise from his fallen estate, rather than become the companion of the vicious and depraved.

JUVENILE CRIMINALS FROM ABROAD.

During the past four years there has been brought to Iowa, under the auspices of humane societies, for the purpose of finding them homes, a large number of children of both sexes. These children

have been picked up on the streets, kept in some charitable institution for a short time, and then sent West by the car load and bound out to our people. While the object sought by those managing this work is a good one, yet I am sorry to say that the results, in the main, are not such as could be desired. Many of these children are of the "hoodlum" type, criminals by heredity, and almost immediately on their arrival in the State leave the homes provided for them and take to vicious practices, and, because of the superior acumen superinduced by their former method of living, exercise a bad influence on the children they are brought in contact with. A notable example of this was seen in the recent successful attempt to throw a train from the track of one of our principal railroads, whereby a valuable life was lost and all the passengers on the train imperiled. How many of these children have been brought to the State I am not aware, but of those brought here there are at this time in the Reform School eight boys and one girl, and two are at present inmates of the Additional Penitentiary, and the Warden informs me that he has had as many as ten at one time in confinement in that institution. This matter demands such legislative action as may be found practicable towards preventing the State from becoming a harbor for the criminal youth of the seaboard cities.

REFORMATORY FOR CRIMINAL WOMEN.

I have been requested by the philanthropic women of the State to call your attention to the expediency of erecting a reformatory for criminal women. There are, at present, at the penitentiaries of the State, no accommodations for female prisoners. If this reformatory were established, the females convicted of crime could be sent there, in place of being incarcerated in the penitentiaries and jails of the State. The system has worked well in other States, and doubtless would be equally productive of beneficial results here.

CRIMINAL RETURNS.

The Secretary of State submits the usual biennial statistics of the convictions for crime. They show that the number of convictions for the period was 2,451. This is a diminution, as compared with the prior term, when they numbered 2,937, of sixteen and a half per cent, and with the term ended September 30, 1877, of twenty-five per cent. It is fair to assume that these figures indicate a marked decrease in the

number of violations of the statutes. This is perhaps due to the enhanced general prosperity, prevalent throughout the country. The amount of fines imposed for the period was \$137,707.33, and the amount collected was \$34,959.42. The court expenses of the ninety-seven counties making returns amount to \$715,035.48, being \$38,443.92 less than for the former period, a reduction of about five and a quarter per cent. While this decrease is, of course, gratifying, yet even these lower figures show our criminal expenses to be enormously high, the average cost of each conviction during the period having been \$291.81. It is no wonder that many of the counties complain at the large proportion of the taxes collected, that is expended in criminal prosecutions, so large indeed as frequently to hinder the payment of other county expenses. One cause, and probably the most potent one, of these enormous expenses, is to be found in the delays in trying criminals, the courts, for one reason or another, constantly postponing trials, thus often causing failures of prosecutions, while the expenses are accumulating. I submit that this state of affairs demands remedial legislation, in order that the majesty of the law may be more promptly vindicated. Another serious source of expense is in the amount paid on account of preliminary examinations. These examinations are, or should be, for one purpose only: to secure the person of a criminal when desired by the prosecution for trial; and yet a large percentage of examinations are held when it is well known that the accused will be in the county, when and where he can be arrested whenever an indictment is found. I would recommend that section 4185, Code, be amended so that the preliminary examinations for which it provides, should be had only when felony is charged, and not then except in cases of murder or rape, unless upon a showing, satisfactory to the magistrate, that there is good reason to believe the accused would otherwise abscond before the sitting of the grand jury.

I would further recommend that in cases of homicide, where the coroner's jury find the deceased came to his death by the unlawful act of some person, the coroner may issue his warrant for the commitment of such person (or his admission to bail as the facts may warrant) to answer for said crime at the next term of the district court. This would obviate the necessity for a preliminary examination where the same testimony is necessarily repeated.

THE PLEA OF INSANITY.

Owing to the recent commission of a heinous crime which has brought grief to every family in the nation, public attention has been very largely directed to the plea of insanity made by persons charged with homicidal crimes, and the claim of non-responsibility on account of insanity at the time the crime was committed. The law of this State provides that "if the defense be the insanity of the defendant the jury must be instructed, if they acquit him on that ground, to state that fact in their verdict." Should not this be revised? It seems to me that the plea of not guilty should not be allowed to cover the plea of insanity, but that the latter, when relied upon, should be specially plead and tried by experts, the inquiry being solely as to the state of mind of the defendant, first, at the time the act was committed, and second, if necessary, at the time of the inquiry, the burden of proof being upon the defendant. If the defendant should be found to have been insane at the time the act was committed he should be confined as a dangerous man to society by reason of his insanity and the possibility of the recurrence of his malady.

It is not a little singular that, while in almost every case of murder where the offense is too notorious to admit of the doubt of guilt, insanity is plead, it is hardly ever heard of in connection with any other crime. This fact is well calculated to strengthen the popular estimate of the farcical character of this plea when it is made and enforces the demand for remedial legislation.

THE FISH COMMISSION.

At the close of the last biennial period there remained, unexpended, of the appropriation made by the Seventeenth General Assembly for the Fish Commission, \$698.30; and there was appropriated by the Eighteenth General Assembly \$5,000, making a total of \$5,698.30. There has been disbursed during the past biennial period \$3,433.04, leaving \$2,265.26 undrawn and available for the purposes of the appropriation.

During the biennial period, large quantities of land-locked salmon, lake-trout, white fish, and brook-trout have been deposited in the streams and lakes of the State. The Commissioner has succeeded in obtaining quite a large lot of European carp, which have been distributed. Good and sufficient ponds have been constructed at the hatching-house for these fish, and the time is near when the State will receive the benefit of this cheap and easily raised fish.

I call your especial attention to the recommendation of the Commissioner regarding chapter 123, acts of the Eighteenth General Assembly, the constitutionality of which, so far as it requires the owners of dams to construct fish-ways, has been questioned, and I learn denied by one of our district courts. In order that the question may be finally adjudicated, I have requested the Attorney-general to take to the Supreme Court the first case of which he has knowledge, where the decision of the lower court is unfavorable to the law. I also invite your attention to the act, in order that, if in your judgment any unconstitutional feature appear therein, it may be removed, so that the beneficent purpose of the statute may not be defeated.

The hatching-house in Dickinson county has been in operation only since December, 1880. Its operations, even in that short period of time, have given promise of good results. The supply of water is unlimited, and the building is well adapted for the purpose designed. The appropriation of a small amount of money—say one thousand dollars—for the construction of artificial ponds, will enable the Assistant Commissioner to do a good work in restocking the lakes and rivers of the State with native fish, at a merely nominal cost. The lakes, situated in Dickinson and other counties of northern Iowa, are beautiful sheets of water, and will, in the near future, be visited by vast numbers of our people, for purposes of health and recreation. Many of these lakes, at the present time, have an abundance of fine fish, but they are rapidly disappearing, for the reason that there are no means by which the fish, when they run down the streams in the spring, can repass the mill-dams, situated on the outlets. Another cause of the rapid decrease of fish, in these lakes, is owing to the immense amount which are speared through the ice during the winter months, aggregating, in Lake Okoboji, hundreds of tons, annually. This practice should be summarily stopped by a stringent enactment, in order that these lakes may retain one of their most attractive features.

I am aware that there are doubts in the minds of many as to the utility of the fish-hatchery for the purposes of propagating fish and restocking the streams of the State. While it is true that the results in this State, owing to the short time since the foundation of the Commission, have not as yet been such as to popularize this work, yet in view of the marked results attained in thirty-three States and three territories, in many of which commissions of this character have been in operation for a longer period, I am of the opinion that the day is not far distant when the Iowa Fish Commission will, in the

results accomplished, be found to have met the expectations, not only of the public, but of its most sanguine friends.

THE BOARD OF HEALTH.

This Board was established, and its powers and duties defined, by chapter 151, acts of the Eighteenth General Assembly. By the terms of the act the Attorney-general of the State, a civil engineer, and seven physicians compose its membership. The Board was organized in May, 1880. The act referred to appropriated \$5,000 a year, or so much thereof as was necessary, to carry on the work of the Board. Of this amount there has been expended the sum of \$3,945.75. The intention of the General Assembly in creating this Board was to "provide for the collection of vital statistics, and to assign certain duties to local boards," etc. The report of the Board covers a vast amount of valuable information regarding the diseases incident to our population, and also to the live stock of the State. It embraces essays on many subjects relating to infectious diseases and matters pertaining to sanitary science, which have been contributed by the members of the Board, and the leading scientists and physicians of the State. The information contained in the report will be of great value to our people. The obtaining of correct vital statistics is worth much more to the State than is expended in maintaining this Board. I earnestly call your attention to the recommendations of the Board, regarding the legislation needed to perfect the system. The statute should be amended in order that the highest degree of benefit be derived from the labors of the Board.

PHARMACY.

The Eighteenth General Assembly enacted a law "to regulate the sale of medicines and poisons." By the provisions of the act the executive was required to appoint, "with the advice of the Executive Council," "three Commissioners of Pharmacy." Said Commissioners were to have power to make the necessary regulations to carry out the provisions of the act. The Board was organized April 26, 1880. From the report it will be seen that there are 2,241 registered pharmacists in the State. Your attention is called to the suggestion of the Commissioners that the law be amended so as to enable them to enforce penalties. It is a general rule of law that "the less is embraced in the greater," hence if the law creating this Board of Commissioners empowers it to make "by-laws and all necessary regulations," and

to license and regulate under these "by-laws and regulations" all pharmacists, the Board, when a pharmacist is convicted of a violation of its rules, has the power to revoke the license of the offender. As to the right of the Board to do this there seems to be a doubt, and in fact this right is now being contested in the courts. I suggest that the law be amended so as to remove all ambiguity in this respect.

MINE INSPECTION.

The office of Mine Inspector was created by chapter 202, acts of the Eighteenth General Assembly. The law went into operation July 4, 1880. On the 28th of that month I appointed Parker C. Wilson, of Mahaska county, Inspector *ad interim*. His report shows the number of mines in operation in the State, July 1, 1881, to be 457, in which there were employed 6,176 men and boys. The product of the mines during the year for which the report is made is, as nearly as can be determined, a little over 3,500,000 tons. During his term of office the Inspector has visited all the mines of the State, and most of them twice.

The production of coal is constantly increasing, and the mines are taxed to their utmost capacity to meet the demand for coal for heating and manufacturing purposes. Coal is being mined in twenty-six counties of the State, and is now found in some localities where it was not before supposed to exist.

Your attention is called to the suggestion of the Inspector regarding amendments to the law which are desirable in order to make its workings more harmonious. The law should be amended so as to require mine owners to report serious accidents of every description to persons employed in the mines; and the provision regarding ventilation of the mines should be amplified so as to insure a greater degree of safety to the miners. Section 13 of the law forbids the employment of boys under twelve years of age in the mines, a provision which I regret to say is being constantly violated. In my judgment the employment of boys under fifteen years of age in the mines should be strictly forbidden, and the same prohibition should apply to all boys of whatever age who are unable to read and write. As it is now, boys are placed in the mines at a very early age, and are deprived of the opportunity of acquiring any education whatever. The result is that they grow up in absolute ignorance.

The law requires the Inspector to visit and examine all the mines in the State and report on their condition. No provision is made for his

traveling expenses. These expenses, in my opinion, should be paid by the State.

IOWA WEATHER SERVICE.

The Seventeenth General Assembly established the Weather Service at Iowa City, under the charge of Prof. Gustavus Hinrichs, and appropriated for its maintenance \$1,000 annually. There has been drawn from the State treasury, during the past biennial period, \$1,974.22, which has been expended, as shown by the Superintendent's report, and for which amount vouchers have been filed with the Auditor of State. As will be seen by Prof. Hinrichs's report, much labor is involved in properly conducting the operations of the service. Over three hundred persons, located so as to include all portions of the State, are engaged as volunteers in making observations. In the list will be noted many of the leading men and women of the State. The work of the observers is done free of charge, and is on their part no small contribution to science. The object for which the service was established is a most desirable one, and its findings, regarding the crops, rain-falls, and the general facts pertaining to the climatology of the State, will grow in value with the lapse of time.

I call the attention of the General Assembly to the report of the Superintendent of the Service, and suggest that an additional appropriation of one thousand dollars a year be made to carry forward the work.

IMMIGRATION COMMISSION.

The Eighteenth General Assembly, by chapter 168, created the office of Commissioner of Immigration, and among its provisions made it the duty of that officer to use his efforts "to induce capital and industry to seek investment and employment in the development and improvement of the agricultural, manufacturing, and mining resources of the State." The act appropriated \$5,000 per year for two years to pay the salary of the Commissioner and to defray the expenses necessary to be incurred to carry out the intent of the act. As authorized by the law, I, in May, 1880, appointed Hon. George D. Perkins Immigration Commissioner. Of the funds appropriated there has been expended up to November 1, 1881, the sum of \$5,372.25. For the details of the work done you are referred to the report.

I am satisfied that the information which has been disseminated through this agency has done much to draw attention to the resources

of the State, and attract hitherward a good class of immigration. The expenses of the commission are a mere trifle, and I trust the work so vigorously inaugurated by the Commissioner may meet with hearty support at your hands.

THE HISTORICAL SOCIETY.

The receipts of this Society from the State and other sources, including a balance of \$40.13 on hand at date of last report, were \$1,049.87; and the disbursements \$940.13; leaving a balance on hand September 30, 1881, of \$109.74. The Society's collection of historical data regarding the State is, and will be, of great interest and value to our people. For details regarding the work accomplished by the Society, and the expenditure of the funds, you are referred to the report.

THE NEW CAPITOL.

The report of the Capitol Commissioners shows that there has been expended, during the past two years, \$258,145.38, and altogether, up to this time, \$1,834,533.88. Accompanying the report are the detailed estimates of the Commissioners as to the amount necessary to complete the building. These estimates aggregate \$649,446.34; but it should be borne in mind they do not include the amount necessary to furnish the building.

Believing a partial completion of the building to be not only practicable but necessary, I called on the Commissioners for a supplemental estimate, which will be found with the report. This estimate shows that the building can be made ready for partial occupancy by January 1, 1884. To do this will require an expenditure of \$523,282.44, aside from the amount required for furniture. There is available for this work, the present year, \$125,000 of the appropriation of 1872. By an additional allowance of \$100,000 for 1882, of \$200,000 (to include the remainder of the appropriation of 1872) for 1883, and \$200,000 for 1884, aggregating \$625,000, the building can be partially completed, and the finished portion furnished, in time for the convening of the Twentieth General Assembly. The cost of supervision, the large sum already expended, the danger to the archives of the State and her library, in the present building, and the crowded and uncomfortable condition of the latter, demand the prompt appropriation of sufficient funds to complete the work. In my judgment the healthy condition of the State's finances will warrant the appropriation without risk of embarrassment.

SUPPORT OF STATE INSTITUTIONS.

It is clearly evident that the recent heavy advance in provisions, clothing, fuel, and other necessities of life will render the support of the State institutions impossible on the present statutory allowances should the high prices continue during the current biennial period. As a reduction in prices may occur during the period, I would not consider it advisable to increase the present monthly or quarterly allowance.

I would, however, suggest that whenever the Trustees of any of the State institutions, or the Wardens of the respective Penitentiaries, are satisfied that the institutions under their charge respectively cannot be supported within the limit allowed by law, the Executive Council be authorized, in its discretion, and upon proper showing, to increase the allowance to such institution, for such time as may be necessary, at a rate of not exceeding two dollars per month for each of the inmates thereof. If this policy were adopted, the increased allowance could be discontinued whenever the Council should become of the opinion that the necessity therefor had ceased. Section 1 of chapter 67, acts of the Seventeenth General Assembly, makes it unlawful for any State institution to incur a debt for support purposes without first obtaining the written consent of the Executive Council. It will be difficult, in case the necessity arises for the creation of a debt of a considerable amount, in such emergencies as are provided for in this section, to find persons who are willing, and financially able, to carry a debt against the institution for any length of time. I therefore suggest that this clause be repealed, and the power to increase the allowance be left to the Council, as I have suggested.

TREASURERS OF STATE INSTITUTIONS.

If the office of treasurer of the several eleemosynary institutions were abolished, and the superintendent made the custodian of all funds, the keeping of the books would be much simplified. As it is now, there are two sets of accounts kept for each institution, when one is sufficient. As the bills are all audited by the boards of trustees, the public funds would be fully as secure, and their disbursement as carefully guarded, as under the present system.

CONFERENCE OF CHARITIES.

Considering it of importance that the State should be represented at

the meeting of the National Conference of Charities, I appointed Miss Margaret A. Cleaves, M. D., of Davenport, as a delegate to that body. Her report will be found printed with the State documents.

It is of much interest and value, and is a strong argument in favor of the establishment by the State at an early day of a State Board of Charities and Corrections, whose duty it shall be to supervise the management of our eleemosynary and penal institutions. The powers of such a board should be comprehensive in their scope, so as to embrace a full supervisory power over poor-houses and jails as well as the charitable and penal institutions of the State. There are, in the poor-houses of the State, or receiving aid in counties without poor-houses, 1,304 persons. The statement of this fact, and the disclosures made regarding the management of poor-houses in many of the States, demonstrate that some supervision is necessary other than what is afforded under the present system.

AGRICULTURE.

During the past year there has been much anxiety manifested by growers of stock in this State for fear that "pleuro-pneumonia," or "bovine lung plague," and "Texas fever," should become epidemic among our cattle; and also for fear of the spread of glanders among horses.

In March last my attention was urgently called to what was supposed to be "pleuro-pneumonia" in Clinton county, and I at once requested Dr. W. S. Robertson, President of the State Board of Health, to investigate the same. Under his advice I employed Dr. H. J. Detmars, V. S., of Chicago, who made a critical examination of the herd supposed to be infected. He found the disease to be an acute form of pneumonia—the result of insufficient care and exposure while in an enfeebled condition—among a herd of calves which had been brought from the Eastern States. This same disease has prevailed in many herds of young cattle recently imported into this State from Michigan, Ohio, and other States, and is, in my judgement, largely the result of such exposure, without suitable care and shelter, to the sudden changes incident to our early winter months. I was also requested to appoint some one to examine herds in Crawford and Jefferson counties. In compliance with these requests I appointed Professor Milliken Stalker, of the Agricultural College, to inspect the diseased cattle, which he promptly did. In Crawford county he reported the existence of Texas fever in one herd, and in Jefferson county he found malignant *anthrax* prevalent.

I also appointed Professor Stalker and Dr. C. N. Wright, Veterinary Surgeon, to inspect diseased horses in Grundy, Jasper, Polk, and Madison counties. In each of these counties glanders was found to exist, and, from facts which have come to my knowledge, I believe this disease prevails to some extent in several other counties in central Iowa.

The expenses of these investigations were paid, \$76 out of general revenue, and \$207.20 out of the contingent fund of the executive office.

Statutes should be enacted to prevent the introduction of pleuro-pneumonia into the State, and laws now on our statute-books regarding the importation of cattle infested with Texas fever, and horses infested with glanders, be amended so as to make them more effective for the prevention and stamping out of these diseases. If this is not done there is grave danger that the live stock of the State will be seriously affected by them, and an immense pecuniary loss entailed on our people.

In the month of September last, I issued a circular letter to the people of the State, calling their attention to the reported prevalence of pleuro-pneumonia in many of the Eastern States, and urged them to desist from the importation of cattle, and especially young calves, from other States. While it is a most gratifying fact that there is not, at this time, any infectious disease prevalent among our cattle, yet the interests involved are so vast that it would seem wise to inaugurate preventive measures to avoid their introduction or spread in the State.

The interests of Iowa being so largely agricultural, it seems to me that the creation of a Bureau of Agriculture having special charge of matters pertaining to this industry would be of great value. The chief of this Bureau should be a State officer. It should have connected with it a department of entomology and veterinary science, and should be charged with the duty of examining into the causes and the best methods of prevention and treatment of the diseases incident to live stock of all kinds. It should also gather and disseminate information regarding the soils of the State, their adaptability to the production of grasses and grains, and whatever else is of importance to this, the dominant interest of the State. This Bureau, if properly maintained, would be of great value to our people, and a fountain of knowledge to those seeking information as to the resources of the State. The agricultural products alone of Iowa, during the past biennial period, aggregate the vast sum of five hundred

millions of dollars. Surely the cost of maintaining a Bureau of Agriculture would be but a trifle as compared with the benefits to accrue to the State through interests of such magnitude.

STATE AGRICULTURAL SOCIETY.

The tables in this Society's report, giving the amount and value of the products of the soil, and the live stock raised, show a gratifying increase as compared with former years. The crop returns made to the Society, embracing as they do all the counties in the State save one, have been gathered through the co-operation of over three hundred farmers. The expense connected therewith is quite large and has been defrayed by the Society, which is illy prepared to bear it. In order to make this portion of the work of the Society a permanent feature, an appropriation of \$2,000 is asked for. The value to the general public of this feature of the report would seem to warrant such appropriation. The papers on various topics connected with agriculture, contributed by our leading agriculturists, embodying, as they do, a varied personal experience in the practical affairs of farm life are of much interest and well worthy a careful perusal, and I trust they may convey to you valuable hints as to needed legislation for the fostering of that interest which, more than all others combined, augments the prosperity of our State.

RAILWAYS.

Your attention is called to the report of the Railroad Commissioners as being of much interest and value, especially as there is at this time so much discussion of the transportation question. The construction of railways is rapidly increasing in Iowa and throughout the country. At present there is a mileage in the State of nearly 5,500, and there is in process of construction and partially completed fully 1,000 miles more. All of the counties in the State save two have railway facilities, and these will be reached by lines now in process of construction early in the spring of 1882. The business of the railways has increased enormously, which increase is a gratifying evidence of the growth of the State. The tables regarding the rates charged for the transportation of freight and passengers on the great lines of the country show that for several years past there has been a steady and gradual decrease therein, and that in this general reduction it is found some of our Iowa roads most largely participated. The tables of transportation charges

on our Iowa roads on both local and inter-State traffic are elaborate, covering as they do many years of traffic, and these also show a gradual reduction in the charges year by year. Especially is this the case on traffic from interior points in Iowa to the Chicago market. It is a fact—though not shown in the report—that at this time the rates on dairy products from competing and non-competing points in this State to the seaboard markets are as low as they are on the same products from Central New York to the same markets. This is, of course, a direct benefit to the Iowa producer, as it renders his land, though over a thousand miles from market, as valuable for dairy purposes as if it were much nearer.

The opinion is freely expressed by prominent railway men that with reductions of grade and curvature on the through lines already built and in course of construction, with the more economical methods of operation which are being elaborated and applied, and with the usual results of free competition, the day is not far distant when still lower rates will be the rule.

It will also be seen by reference to the report that, while there have been large reductions in freight charges, the rates on freight from points in the interior of the State to points on the Mississippi River are much higher, relatively, than the rates to Chicago. Competition, the completion of new lines in harmony with river transportation, the inexorable laws of trade, and a due regard, on the part of the railways, to the just demands of their customers, will, it is hoped, do much towards remedying the existing disparity in rates, at an early day. The report is accompanied by a map of the State, showing the railways built and in course of construction. Another interesting feature will be found in the profiles of grade of the leading lines crossing the State from east to west and from north to south, the value thereof consisting in the means furnished for determining the relative cost of hauling freight over the different lines of road. The study of this subject will be useful to all having business relations with the roads, and may aid materially in arriving at correct conclusions as to the value of railway service.

All these facts are of great interest, and are important factors in the solution of the vexed question which is exciting so much discussion, the "transportation problem."

In view of the current discussion by the press and on the forum regarding the legal status of railway corporations, and their public and private rights, the views of the Commissioners will be found of great

value to the people of Iowa, who have so large an interest in the proper determination of these questions.

That part of the report that treats of the causes producing the "coal famine" which prevailed last winter, and the possibility of the same state of affairs recurring this winter, their conclusions concerning it, and the injunctions laid upon the railways in relation to a proper supply of cars, will be found of interest.

During the year just closed the Commissioners have decided upon fifty-six complaints which have been made to them. In every case the decision of the Commissioners has been accepted by both the corporations and the people as an absolute settlement of the question at issue. In addition, many informal complaints, embracing minor grievances, have been satisfactorily adjusted by the Board simply through their calling the attention of the companies to the facts. These things show clearly that the commissionership system, although it is not yet four years since its adoption, is growing in the confidence of the people, and is relied upon by them for protection against the encroachments of the railway corporations. It is fast becoming a settled conviction in the public mind, not only of the people of Iowa but of other States, that the commission, acting as it does in the capacity of a board of arbitration, before which complaints may be made, evidence taken, and matters of difference promptly adjusted, and whose decisions when rendered have all the moral weight of judicial decrees, with the great saving of time and expense attendant, gives much better results than can be derived from the more tedious and expensive processes of the courts. That this is the case is evidenced in the adoption by other States of the commissionership system. Maine, New Hampshire, Vermont, Virginia, South Carolina, Georgia, Alabama, Kentucky, Ohio, Michigan, Illinois, Iowa, Wisconsin, Minnesota, and California—eighteen States—now have railway commissions, while New York has a State engineer, and Pennsylvania a secretary of internal affairs, each of whom performs many of the duties of railway commissioners in other States. Great Britain and several of the continental States have like boards, and Australia has adopted the system within the past year. This method of public control is so thoroughly demonstrating its efficiency that at the present ratio of its adoption it will soon be found on the statute-books of every State in the Union. Furthermore, no State or people, after adopting this system of public control of railways, has yet abandoned

it, so that I am forced to the conclusion that a proper control of interstate commerce will necessitate a national board of commissioners.

I am aware that there are many who think that the powers of the Commissioners should be enlarged, or in other words that they should be invested with judicial powers. From this view I dissent. The only boards of commissioners having judicial powers that I am aware of are those of Georgia, California, and Great Britain. To what extent these powers have been exercised by the boards of the two first named I am not informed, but in Great Britain, where the supervision embraces more than three times the mileage of Iowa, the powers of the Commissioners have been invoked only 101 times during seven years, and a large number of the cases were not judicial, but related to the approval of rates; while during less than four years the Iowa Commission has decided 105 cases, many of them of great importance to the people, and every decision has been obeyed by the corporations and accepted by the people. Furthermore: since the organization of the Iowa Commission not a suit has been brought in any of the courts of the State—so far as I am informed—involving questions of overcharges or extortion, while under the law which was in operation from 1874 to 1878 hundreds of such suits were instituted, many of which are still pending. Thus is the great economy of the system demonstrated. These results have been achieved because of the knowledge, on the part of the corporations, that, behind the Board of Commissioners, there was a vast moral force, in the shape of an immense volume of popular sentiment in favor of a just and proper control of corporations; which sentiment would resent any refusal on the part of the corporations to accept the determinations of the Board as an encroachment on the rights of the people, and a practical denial of the power of control so strenuously insisted upon by them.

WATERWAYS.

The rapid increase in the amount of the products of the West, the constantly growing demand for these products, the necessity for the lowest rates of transportation attainable, whereby the interests of both producer and consumer may be advanced, have stimulated the people of the Mississippi valley to look to other and cheaper routes to the sea-board and foreign markets than those already open. Of the routes attracting attention at the present time, one is to be found in the natural highway of the Mississippi River, the improvement of which is imperatively demanded. The other may be obtained by a

canal to connect the waters of that river with the chain of lakes, the Erie Canal, and the St. Lawrence River. Both of these routes are feasible. The plans for the improvement of the one and the construction of the other show that the cost will not be excessive, and when completed these routes will have an important bearing on the question of cheap transportation; for it is easily foreseen that Western products will as a consequence be carried to market at the minimum rate of charges attainable whether by rail or by water. The opening of these routes will also be a great factor in the solution of the problem of inter-state commerce. Both of these enterprises tend to the same results, and the friends of both should work in entire harmony. As the benefits to be attained are national in character, it is to Congress that the people must look for the needed funds with which to realize those benefits. I therefore suggest that you memorialize Congress for an immediate appropriation for the furtherance of these great enterprises.

PUBLIC HIGHWAYS.

The condition of our roads is such at times as almost to forbid travel, and thus bring nearly to a standstill the large amount of business transacted upon the highways. This subject needs your attention. The present system of working the roads by a headless and almost aimless army of over ten thousand supervisors is radically unsound. The infinitesimal road districts, with their attendant dissipation of responsibility and utter want of system, along with the practice of paying taxes with what is called labor on the roads, ought to be remorselessly annihilated. Of the half million dollars collected for road purposes throughout the State, a far larger proportion, it may, I think, be safely said, is wasted than of any other amount of money collected in this State for any purpose whatever. The payment of all taxes in money and the consolidation and systemization of the work on the roads under intelligent management, would be as productive of good results here as it has been in other States.

CORPORATIONS.

The foreign insurance companies doing business in this State derive their authority from certain statutes which require them to make a showing of their fiscal condition to the Auditor of State. The law in this regard being complied with, the Auditor issues to a company

a general license to transact business in the State. In case of loss occurring to the company, the payment of which is contested at law, it is the almost universal custom, when the loss exceeds \$500, for the company to transfer the cause to the federal courts. Owing to the delays and increased expense incident to these courts, much injustice is, in many instances, done the person bringing the suit against the company, and he is often greatly hindered in obtaining his rights. This requires a remedy at the hands of the law-making power through the passage of an act requiring all foreign insurance companies to waive all rights to transfer their actions to the federal courts; or, in other words, to make it a condition of their right to transact business in this State that they agree to try all actions brought against them in the courts of Iowa. That the State has the right to regulate foreign insurance companies by a law of this character has been affirmed by the Supreme Court of the United States. It may well be considered whether some such legislation would not also be advisable in reference to railway, express, telegraph, and all other corporations organized under the provisions of law in other States but doing business here.

INSURANCE.

Attention is called to that part of the Auditor's report regarding the organization of "mutual aid societies," and marriage dower associations, and to the statutes providing for the creation of mutual insurance companies. As these companies refuse to make any report to the Auditor, and are contesting by law the right of the State to control them, there is, in my mind, fair reason for believing the organizations not to be legitimate in their objects, but on the contrary intended to be the source of large gains to those controlling the so-called insurance companies, at the expense of the unwary and unsuspecting, who take it for granted that any concern having the words "Insurance Company," on its door or in its so-called policies is organized under the provisions and requirements of law, which are complied with by insurance companies doing a legitimate business.

The organization of this class of companies should, in my judgment be strictly forbidden by law for it is certain, if some check is not placed on them, serious abuses will creep in, such as have been in vogue in other States, like the so-called "grave-yard" insurance, which is attracting so much attention. I trust you will apply such remedial legislation as will prevent anything of the kind in this State.

I concur with the Auditor in the opinion that the best interests of the public demand that no insurance companies be permitted to organize with less than one hundred thousand dollars of paid-up capital, and I would further suggest that all capital of such companies be paid up.

The amount of property insured against fire, for the year 1880, was over one hundred and two millions of dollars, on which the premiums paid were \$1,279,245.07. The amount insured under life policies for the same year was over twenty-eight millions of dollars, costing the policyholders in premiums paid for that year \$527,091.66. The insurance business is constantly increasing; and any legislation throwing additional safeguards around the rights of the policyholder is certainly in the right direction. The general public, who pay their money for insurance, must of necessity rely on the protection the State affords the policyholder through its legislation.

BANKING.

The tabulated statement of the savings and other banks, organized under the law of the State, show them to be in a most gratifying condition, and gives evidence of financial soundness and good management. I heartily commend the suggestion of the Auditor that the provisions of the savings-bank law be made applicable to private bankers: Every man who puts the word "bank" over his door becomes thereby a solicitor for the deposits of the people in his vicinity, and assumes, in the eyes of the public, at least measureably, the attitude of a chartered bank, and is supposed to be alike subject to legal restraints. He should, therefore, be compelled by law to make such showing of his business as will enable those whose deposits he solicits to judge of his solvency, and thus furnish them the same protection as savings and other banks are required to do. No legislation can entirely provide against rascality in banking or any other business, but it is, nevertheless, the duty of the State to devise such safeguards as have a tendency to make dishonest dealing by bankers more difficult and dangerous.

COMPENSATION OF PUBLIC OFFICERS.

The Eighteenth General Assembly reduced the fees of the sheriffs thirty per cent. While in the large counties of the State this reduction, owing to the volume of business still leaves this the best paying office in the State, yet in counties having a small

population the pay of the sheriff under the reduction does not give this officer a fair living compensation; in fact I am informed that in some counties the public service suffers by the inability to procure good men for this responsible position on account of the meager compensation attached to the office. In my judgment, the proper plan would be to fix the compensation according to population.

The compensation of other county officers, and notably those of the deputy treasurer and clerk, as fixed last session, is also in many cases inadequate, and should be readjusted.

The salaries of the Executive, Auditor, Secretary, and Treasurer of State, are, in my opinion, too low. Not only are they much lower than in surrounding States, but they are much too low to compensate for the labor and responsibilities imposed on these officers. The salaries of the State officers in Iowa are from fifty to sixty-two and one-half per cent less than are paid for similar service in adjoining States, while the labors imposed on these officers are in some instances far greater, and in no case are they less. It may be said that if the present incumbents had not sought the offices there were plenty of others who would be glad to have them. This is true, but it is, nevertheless, incumbent on a State to pay her officers sufficient, not only to "keep the wolf from the door," but to enable them to maintain the office with credit to the State. The short terms and frequent changes in these offices should be thought of when salaries are adjusted; otherwise, the compensation may be inadequate because of the expense of removal to and from the capital.

THE GENERAL ELECTION.

I recommend that the day of election for the present year and every fourth year thereafter be changed to the Tuesday following the first Monday in November. The constitution fixes the day of election in all the other years, but makes no provision for the even-numbered years falling between those of the presidential elections, and the action proposed is designed to prevent a repetition of the controversy which followed the election of 1878.

CONSTITUTION.

In accordance with the provisions of chapter 64 of the acts of the last General Assembly, the question was submitted to the people in 1880, "Shall there be a convention to revise the constitution and amend the same." The pendency of the presidential election seems to have

prevented the question receiving full discussion, but such consideration as it had resulted in a popular decision against holding the convention.

RELIEF FOR A PUBLIC OFFICER.

In July, 1877, the deputy treasurer of Warren county presented to Hon. George W. Bemis, State Treasurer, on account of payment of State taxes, a draft drawn by the First National Bank of Indianola on the banking firm of F. R. West & Sons for \$3,608.82. The draft had been duly certified as "good" by F. R. West & Sons, and was taken by Mr. Bemis late in the evening and too late to be presented for payment that day. Mr. Bemis took the certified check as cash and receipted to the treasurer of Warren county for the amount. The next morning F. R. West & Sons did not open their doors for business, having failed. The loss of the amount, \$3,608.82, being nearly equal to two years' salary, fell on Mr. Bemis. While he has no claim in law on the State, yet I submit that he has in equity. It is hardly to be believed that the State would permit the loss resulting from this transaction to be borne by Mr. Bemis, he having used, as he did, ordinary diligence in the transaction. A loss of this character is liable to occur at any time to one handling money in large amounts, especially when the larger portion of payments is made not in cash, but in drafts and checks. I earnestly hope the State will reimburse Mr. Bemis for the loss, which he is illy able to bear.

STATISTICAL TABLES.

Your attention is invited to the various exhibits appended hereto, containing statistical information concerning the State institutions, and especially to that detailing the amounts of money asked for by their several governing boards and officers.

VACANCIES IN OFFICE.

The last General Assembly amended the statute for the government of the Asylum for the Feeble-Minded so as to provide that the members of the Board of Trustees, except those first elected, should hold office for six years; and three persons were chosen in joint convention for such trustees; but, as the act under which such choice was made did not take effect until after the adjournment of the legislature, I was under the necessity of considering the election had by that body

as without validity. I, however, appointed to fill the vacancies thus made the persons suggested by the General Assembly; viz., Ebenezer R. S. Woodrow, of Mills county, Seneca B. Thrall, of Wapello county, and Fred. O'Donnell, of Dubuque county.

On the 14th of July last I appointed Clinton Orcutt, of the county of Cedar, a Trustee of the Soldiers' Orphans' Home, in the room of Charles M. Holton, removed from the State. On the 14th day of October, Charles C. Horton, a Trustee of the same institution, resigned. His place was supplied December 23d, under my commission, by John McHugh, of the county of Howard.

On the 7th day of March last, as before stated, Samuel J. Kirkwood, having been appointed Secretary of the Interior, resigned his seat in the Senate of the United States; and on the next day I appointed James W. McDill, of the county of Union, his successor.

All the foregoing appointees hold office until their successors are elected by your honorable body, and qualify.

WORK IN THE EXECUTIVE OFFICE.

I have caused the work of copying the correspondence of the executive office, which I found from two to six years behind, to be completed up to date.

DEATH OF THE PRESIDENT.

I cannot close this message without an allusion to the calamitous event which so lately shocked and humiliated our countrymen everywhere. For a second time an American President has fallen by the hand of an assassin; and again the nation mourns the loss of a chief magistrate who had endeared himself to the hearts of the people. Indeed, it would almost seem as if the illustrious patriot's hold on the popular affections had the more excited the murderous hate which removed him from earth. While we remember with grief and shame his tragic fate, we cannot but feel a sense of pride as Americans in the life and character of the man, and the loftiness of purpose, the inflexible integrity, and the fidelity to duty, which so eminently distinguished the career of James A. Garfield.

CONCLUSION.

The fact that there are over thirty reports to review and that many of these will not be in print until near the middle of the session, and the necessity existing that your honorable body should be advised as to the exact condition of the State and her institutions, constitute my only apology for the length of this message.

The time has now arrived for me to lay aside the official position I have been honored with by the people.

In retiring to private life I give my thanks to every member of the Executive Council who has contributed, by advice and co-operation, toward whatever measure of success my administration of public affairs has attained. The people of the State I shall ever bear in remembrance for the confidence placed in me, and they have my gratitude therefor, coupled with my hearty good wishes for the greatest prosperity of that Iowa, which, as territory and State has been my home since before its name began to designate a political division of the earth.

JNO. H. GEAR.

APPENDIX.

EXHIBIT A—APPROPRIATIONS ASKED FOR.

STATE UNIVERSITY.

Annual appropriation of \$10,000 for support.....	\$ 20,000.00	
For buildings.....	50,000.00	\$70,000.00

NORMAL SCHOOL.

For additional building.....	\$ 30,000.00	
For teachers salaries.....	16,500.00	
For repairs.....	2,500.00	
For library and apparatus.....	1,500.00	
For contingent expenses.....	1,500.00	\$ 52,000.0

COLLEGE FOR THE BLIND.

Increase in support funds asked for (estimated).....	\$ 3,840.00	
Increase in annual appropriation for ordinary expenses	4,000.00	
For new fence (amount not stated).		
For repairs (amount not stated).		\$ 7,840.00

INSTITUTION FOR THE DEAF AND DUMB.

For school and other furniture.....	\$ 2,500.00	
For shutters.....	1,500.00	
For fence.....	1,500.00	
For repairs.....	5,000.00	
For laundry.....	3,000.00	
For water supply, say.....	2,250.00	
For support (\$4,000 per annum).....	8,000.00	
For pupillage, say.....	8,000.00	\$ 31,750.00

PENITENTIARY AT FORT MADISON.

For repairs.....	\$ 5,000.00	
For discharged convicts, gifts.....	1,300.00	
For turn-out clothing.....	1,600.00	
For new blankets.....	1,500.00	
For furnishing wash-room.....	1,000.00	
For new water-works.....	4,400.00	
For new wagon.....	75.00	
For addition to shop.....	2,500.00	
For wall for enlargement of grounds.....	55,000.00	
For old indebtedness.....	15,000.00	
		<u>\$87,875.00</u>

ADDITIONAL PENITENTIARY.

For central rotunda.....	\$ 20,156.00	
For iron fence	1,401.00	
For center rear building.....	58,994.80	
For heating works.....	5,500.00	
For wall and gates.....	67,472.00	
For front wall, cell-house.....	10,474.00	
For water-works.....	8,000.00	
For electric light.....	2,700.00	
		<u>\$174,697.80</u>

WEATHER SERVICE.

To reimburse Director for interest, outlay, taxes, heating, etc., per year, \$150.....	\$ 300.00
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NOTE.—Not asked for by the Director, but it is only just that the State should reimburse him for this outlay.

ORPHANS HOME.

For purchase of land.....	\$ 6,000.00	
For central building.....	20,000.00	
For completion of dining hall.....	2,000.00	
For hospital building.....	4,000.00	
For five new cottages.....	15,000.00	
For furniture.....	4,500.00	
For laundry machinery.....	1,200.00	
For steam heating.....	2,500.00	
For boiler house.....	1,200.00	
For repairs, etc.....	2,000.00	
For industrial pursuits.....	2,000.00	
For sewerage.....	800.00	
For library.....	200.00	
For cemetery lot and fence.....	600.00	
		<u>\$ 62,000.00</u>

INSANE HOSPITAL AT INDEPENDENCE.

For cisterns.....	\$ 2,500.00
For ventilation.....	3,000.00
For sewerage.....	3,000.00
For three new boilers.....	6,000.00
For steam mains.....	5,000.00
For stock barn.....	3,000.00
For storm windows.....	1,500.00
For painting building.....	2,000.00
For plastering.....	1,500.00
For grading grounds, etc.....	2,000.00
For new sections.....	7,500.00
For building vestibule.....	3,000.00
For painting.....	1,000.00
For completing water supply.....	1,000.00
For completing unfinished part of building.....	2,500.00
For refrigerator and ice house.....	3,000.00
For kitchen furniture.....	1,500.00
For washing-machine.....	500.00
	<hr/>
	\$149,500.00

INSANE HOSPITAL AT MT. PLEASANT.

For fire proof partitions.....	\$ 5,000.00
For changing heating and ventilating system.....	8,500.00
For new water-closets.....	1,100.00
For wire mattresses and iron bedsteads.....	1,500.00
For room for lumber storage.....	500.00
For general repairs and contingent fund.....	9,000.00
For replacing sub-basement wall.....	8,500.00
For blacksmith shop.....	600.00
For division of mens' airing courts.....	750.00
For telephones.....	500.00
	<hr/>
	\$ 35,950.00

ASYLUM FOR FEEBLE-MINDED CHILDREN.

Additional grounds.....	\$ 6,000.00
Increased salaries (\$6,500 per annum).....	13,000.00
A new building, oven, steam-heating apparatus, etc., are also asked for; but no estimates for same furnished.	

STATE AGRICULTURAL SOCIETY.

For crop reports.....	\$ 2,000.00
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REFORM SCHOOL.

Boys' Department.

For repairing damage by cyclone and furnishing main building.....	\$ 1,592.39
For contingencies and repairs.....	2,000.00
For repairs to fences and for drain tile.....	1,000.00

Girls' Department.

For increase in support fund (estimated).....	\$ 1,800.00
For laundry, bath-room, etc.....	2,000.00
For repairs to main building.....	500.00
For water supply and fencing.....	300.00
For general repairs and contingencies.....	200.00
	<hr/>
	\$ 9,302.39

AGRICULTURAL COLLEGE.

For four residences for professors.....	\$ 10,000.00
For boarding cottage.....	6,000.00
For additional school building.....	8,000.00
For sheep barns for farm.....	600.00
For experimental creamery....	1,000.00
For three farm cottages.....	2,400.00
For experimentation in agriculture and horticulture, \$2,000 annually.....	4,000.00
For safe and vault	1,500.00
For salaries and office expenses of Treasurer and Sec- retary, \$1,200 annually....	2,400.00
For building for President's, Secretary's, and Treas- urer's offices.....	1,300.00
For repairs on highway to Ames	500.00
	<hr/>
	\$ 37,700.00

EXHIBIT B.

Cost per capita per month of supporting the inmates of the respective State institutions.

College for the Blind	\$ 20.50
Institution for the Deaf and Dumb	15.52
Soldiers' Orphans' Home and Home for Indigent Children	9.67
Hospital for the Insane at Mt. Pleasant	15.06
Hospital for the Insane at Independence	13.79
Reform School—boys' department	8.43
Reform School—girls' department	8.45
Asylum for Feeble-Minded Children	13.22

The averages for the above institutions include the salaries of officers and employes.

Penitentiary at Fort Madison	\$ 7.00
Penitentiary at Anamosa	8.10

EXHIBIT C.

Number of officers and others employed in the several State institutions, number of inmates, and ratio of employes to inmates.

INSTITUTIONS.	Number of employes.	Number of inmates.	Ratio.
Institution for the Deaf and Dumb	47	1894	4.02
College for the Blind	34	102	3.00
Soldiers' Orphans' Home	25	144	5.76
Insane Asylum at Independence	104	477	4.60
Insane Asylum at Mt. Pleasant	108	498	4.60
Asylum for Feeble-Minded Children	29	171	5.92
Reform School—boys' department	21	190	9.10
Reform School—girls' department	5	64	12.80

EXHIBIT D.

Value of supplies on hand at the various State institutions at the close of the biennial period:

College for the Blind.....	\$ 754.00
Institution for the Deaf and Dumb.....	164.00
Soldiers' Orphans' Home.....	4,513.60
Hospital for the Insane at Mt. Pleasant.....	9,131.72
Hospital for the Insane at Independence.....	15,093.00
Asylum for Feeble-Minded Children.....	206.50
Reform School	1,491.00
Penitentiary of the State at Fort Madison	4,215.38
Penitentiary of the State at Anamosa....	4,413.19
Aggregate	<u>\$ 39,982.30</u>

EXHIBIT E.

[COPY.]

STATE OF IOWA,
EXECUTIVE DEPARTMENT,
DES MOINES, May 28, 1881. }

HON. FRED O'DONNELL, *Pres't Board of Trustees Asylum for Feeble-Minded Children:*

SIR—On the 17th of this month I visited the Asylum for the Feeble-Minded Children, and, on examining the books, I found, much to my surprise, that you were violating the provisions of Chapter 67, acts of the 17th General Assembly, by incurring debts against the State without the permission of the Executive Council, to which the attention of your Board was specially called by circular issued from this office early in 1880.

I find that your Board has expended during the past six months nearly six thousand dollars above the amount authorized by law. During the beginning of the biennial period you had on an average less than 150 children per month; and during this portion of the period you supported the children on the amount appropriated by law. I find that during the latter portion of the period, when you have had a much larger number of children in the asylum, you have largely exceeded the amount allowed by law. This state of affairs is wrong, and should, and must, be stopped summarily. I am free to say that I consider the management on the part of the superintendent has been extravagant and unwarranted, and I urge upon your Board the absolute necessity of making an immediate change in this respect. In my opinion you have too many employes in proportion to the number of inmates, being one to every five. I think there should be a reduction of the number; also a marked change in the past extravagant manner in which this institution has been carried on.

It is unpleasant for me personally to be compelled to call your attention to this matter, but occupying the position I do, I cannot do less than to express my disapprobation at the manner in which the institution has been financially conducted, and to urge on your Board to take immediate steps to retrench the future expenses of the institution.

I have the honor to be, yours truly,

JNO. H. GEAR,
Governor of the State.

1. The first part of the document is a list of names and addresses of the members of the committee.

2. The second part of the document is a list of names and addresses of the members of the committee.

3. The third part of the document is a list of names and addresses of the members of the committee.

4. The fourth part of the document is a list of names and addresses of the members of the committee.

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14. The fourteenth part of the document is a list of names and addresses of the members of the committee.

15. The fifteenth part of the document is a list of names and addresses of the members of the committee.

INAUGURAL ADDRESS
OF
BUREN R. SHERMAN,

GOVERNOR OF IOWA,

DELIVERED BEFORE THE

TWO HOUSES OF THE GENERAL ASSEMBLY.

JANUARY 12, 1882.

PRINTED BY AUTHORITY OF LAW.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.

INAUGURAL ADDRESS.

FELLOW CITIZENS:

How best to control the State, minister to the wants, and equalize the burdens, political and social, of the people—is a question, the agitation of which has convulsed the world for centuries, and doubtless will continue for ages to come.

Essays and volumes and tomes have been written, political economists and statesmen, for all time and in every land have given serious study to the subject, and left on record the reflections of vigorous lifetime—yet we have not witnessed even a pause in the discussion, which must go on with increasing interest and power until the end is reached, if happily it ever be, and man's privileges conceded, and his rights guaranteed everywhere the sun of heaven splendors a universe with his rays. This study is an important and ever pressing necessity, and, fraught with so great moment, merits the thorough consideration of every citizen of the land; and it augurs well for the perpetuity of the country that the people throughout all our domain are improving in this respect, and each revolving year develops increased and yet increasing interest in this profoundest of all human reflections.

To us of Iowa the subject comes with renewed force. We are upon the threshold of a new era in our local system. We have just passed the stone marking the completion of another biennial period in our history, and are about to commence the new. The people have again given utterance to their convictions concerning public questions, and their senators and representatives here assembled, have come up clothed with supreme authority to do those things demanded by the

public, or necessary for their well being. I commend, therefore, this subject, in all its length and breadth to your considerate attention, convinced that the grave responsibilities which rest upon you have not been lightly assumed, but that stripped of all taint of selfishness, your acts will be inspired only by motives of loftiest patriotism, and the general good.

As a nation we have experimented for a hundred years upon a government based upon the free will of the governed; and by our own experience, and as well the knowledge gleaned by careful study of history, and from contemporaneous sources, have educated ourselves in the belief that a government of the people, by the people, and for the people, is best calculated for man's privileges and necessities, for thereto belongs all man's precious opportunities. To preserve these rights, and secure these liberties, handing them down in unabridged completeness to those who shall follow, becomes at once our solemn duty, as it should ever be our supremest pleasure; and this done, the plaudits of a generous people will be freely bestowed, as upon servants who, conscious of their high responsibilities, failed not in performance of their whole duty.

I do not deem it necessary at this time to enlarge upon matters which would seem to require legislative consideration, nor would it even be possible within the brief limits of a preliminary address. These have probably been mentioned in the message already given. And yet there are a few subjects, to which, but in few words, I must direct the earnest attention of the members of the General Assembly. Not the least important of these is that of

TEMPERANCE.

For many years this subject has been among the foremost in public discussion. The agitation has been continuing and increasing in all civilized countries, until at last it has become a matter of sufficient importance to induce legislative action; and I believe has found place.

upon the statute books of all the States of the American Union, and doubtless of all the greater and progressive nations of the earth. It has attained that prominence that it cannot longer be ignored, inasmuch as the people, with more unanimity than heretofore, are moving to secure legislation. Naturally enough, and this is also true of every other public question, the people are divided in opinion as to the best methods to treat the subject, and until some authoritative declaration by them is made, their representatives will be unable to reach the root of the matter. All men desire that temperance shall obtain, yet differing how best to secure it. In order to afford opportunity for expression, and in compliance with what seemed a very general desire of the people, the dominant political party in Iowa, has solemnly declared in favor of submitting to a free vote of the people, the question whether or not a prohibitory amendment shall be engrafted upon the organic law. The last General Assembly passed the resolutions necessary to that end, and as required by the Constitution itself, the same has been referred to the present legislature, and if there adopted, will be submitted to general vote. I am unequivocally in favor of like action. I am in favor of the honorable performance of all proper pledges made to the people; and this question legally submitted, the responsibility rests with the citizen in his individual capacity, untrammelled by party pledges, uninfluenced by party fealty, and free from party considerations. I am in favor of submission for another reason: the right of the people to be heard upon all questions affecting the public welfare. It is the very corner-stone of our political fabric, and the right preservative of all rights.

• AGRICULTURE.

Attention is invited also to the desirability of additional legislation in advancement of the agricultural interests of the State, and in better development of our superior agricultural and mineral resources. The majority of the people are persons engaged in such pursuits, and

the investments in such property exceed all other interests. It is important, therefore, that thorough and reliable information be disseminated touching the general subject, and I am impressed with the belief that it is the duty of the State to interest itself more fully in this behalf, to the end that our "foundation principle," the reliance of our people, and their chiefest industry, should receive that considerate attention its great importance demands. Notwithstanding our high rank as an agricultural State—the fifth in the Union—there is no department of our State government devoted, either in whole or in part, to the betterment of these great interests, and I suggest for the consideration of the General Assembly, the propriety of establishing a Department of Agriculture and the appointment of a Secretary therefor, who should be charged with such duties in that relation, and also in respect to the manufacturing and mining interests of the State, as would best conduce to the end desired. The advantages which would result to our entire Commonwealth through the vigorous administration of such a bureau could not be overestimated.

Akin to this matter, and of quite equal importance, is that of

TRANSPORTATION,

a subject which rightfully occupies a large share of public attention. Every citizen is more or less interested in its decision. However fertile may be our prairies—however abundant their products—let our infant industries grow into never so grand proportions, and the results of our skilled labor never so great, the ultimate of all these depends upon the public market, and the facilities thereto. Therefore the extreme sensitiveness of the public mind in relation to this great matter, which has heretofore given expression in a feeling that the government should exercise its authority in adjustment of the rights of all its citizens; an authority which has been recognized by the highest court of the country. Experience has seemed to demonstrate that an absolute and inflexible tariff law is equitably impossible, and the

tendency has been towards what is known as the "commissioner system," now being tried in our own as well as several other of the States. Sufficient time has not yet elapsed to enable us to form a conclusion as to the efficacy of this system, and therefore I favor testing it with real thoroughness. The law now upon our statute books is yet new, and may be crude; and time is required to demonstrate the necessity of revision. It is a matter of vital importance to the State, and I commend it to the serious study of the people. During the past year, but two other States have constructed as many miles of new railroad as has Iowa, and at least five millions of foreign capital has been permanently invested in our State through this increase. The commission may, I think, be popularized by bringing it more nearly into intimate relations with the people, and their principal employments, by a requirement that at least one of its members should be a representative of the producing classes, which would more fully install it in the respect and confidence of the people.

I am hopeful that the national government will yet exercise its supreme authority, and through a judicious federal commission effect those adjustments impossible to State action. This done, the whole question becomes of comprehensive and satisfactory solution, and the divergent interests of all parties, and all sections of the country, brought into harmonious and equitable settlement.

It is gratifying also to note the deep public awakening concerning the better improvement of our great rivers, the natural highways of the nation—which so immediately affects all the interests of the great West. This, of course, can only be accomplished through federal action, but I trust our representatives in Congress, who should be in complete accord with public sentiment now so thoroughly aroused to this matter, will take the initiative, and by vigorous presentment secure those appropriations necessary to a proper development of those internal commercial arteries, the resultant of which would tend so much to the benefit of the whole country. Iowa looks with superior

concern upon all these movements, in confident faith that the demands of the West, the granary of the nation, and a very nation in itself, shall receive thoughtful and wise consideration.

THE COMMON SCHOOLS.

When, some years since, it was proposed to open wide the door, and give to the children of all classes of the people equal opportunities to education, and that the entire expense thereof should be paid by general taxation, it was seriously and bitterly objected that such proposed legislation was beyond legislative authority, without constitutional warrant, and manifestly prejudicial to the wealth of the country. Experience has demonstrated that the contrary was, and is, true. The experiment has been eminently satisfactory. The education of the masses is the surest reliance of the State, and everywhere free schools exist. Through their powerful enlightening influences and strong progression the integrity of our political fabric, the security to the enterprise of the citizen, and the equality and happiness of the people are solidly assured. Popular education has become firmly entrenched in the confidence of the nation, and there is no feature of our whole system so near to the general heart, nor regarded with such affectionate anxiety as the free public schools of the country. In our own Iowa we have made most gratifying progress in advancement of our schools, which compare favorably with those of any of our sister States; and yet perfection has not been reached. The best minds in the country are constantly engaged in an elaboration of the system, to increase its efficiency and enlarge its scope, thus making it possible for every youth in the land to secure the advantages of superior and thorough education. It is the proud boast of our countrymen that here we have no titles of nobility, no lordly possessions, nor aristocracy of wealth or office. The highest positions, political, business, or social, are equally attainable to all citizens, and that would be a woful day to the republic when the people become careless and ambitionless.

and neglect participation in public affairs. To avert such calamity, and in upbuilding of public sentiment, we must sustain our educational system, which in its aggressive comprehensiveness has already reached out into every hamlet, and filled all classes with new inspirations, and which through all time will prove the very sheet-anchor to our liberties, as the free ballot is the corner-stone to our political structure. This general concern for the success of our common schools is conclusive of the superior culture of our people, which is further evidenced by the fact that the taxes necessary for their support, amounting to over four millions annually, or nearly three dollars per head to our entire population, and quite equal to all other taxation combined, is paid in better satisfaction than any other levy. Your 22,000 teachers are so many powerful and never failing agencies in the elevation of public morals, while the 11,000 public school-houses are so many mile-stones marking the progress of our people into the everlasting sunshine of liberty and virtue.

Therefore, all hail the common schools! the crowning glory of our State—at once the pride and pleasure of its every citizen!

Nevertheless, we have not yet reached the summit. Although nearly a half million children are in usual attendance, and reaping free yet priceless advantages through the educational facilities afforded, there is still a vast number, much too large a proportion of the whole, who do not attend the schools, but are coming up in ignorance, which must culminate in vice. The causes therefor are two fold. No doubt a few are prevented through the inability of parents to provide necessary clothing, but I am persuaded these cases are quite rare. By far the greater number are absent because of the carelessness of their guardians, which is really criminal neglect. I believe the time has come when the State may rightfully interfere in protection of these waifs, and compel their instruction in better ways, and in enkindlement of hope, through awakening the moral senses, and urging a laudable, yet dormant ambition. They have demands upon us, which, in the light

of our advancing civilization cannot, and should not, be ignored. Any legislation, therefore, which will effect to bring these truants into our schools, either public or private, would be in the interest of sound morals and public policy, and thus to good government, and add to the already enviable reputation of the State in matters educational. I trust the day is near at hand, when it shall be the legal, as now clearly the moral, duty of parents to present their children at school, thus saving them from vice, and, better than gold or precious ointments, establishing them in habits of industry—the harbinger of virtue.

THE PUBLIC CHARITIES.

Although attention has doubtless been called at considerable length to the public institutions, I cannot forbear a reference to the subject, because of its serious importance. The State of Iowa has been proverbially liberal in the management of her charitable institutions, and our citizens are wont to contemplate with pardonable pride the comfortable and really fine homes which are maintained at public expense for the accommodation of the unfortunates who need the care and protection of the State. We have not, however, done our whole duty. It is painfully evident the accommodations are insufficient, commodious though they be. The State is increasing rapidly in population, and with this growth come also additional burdens. Larger and better provision must be made to meet these demands. This is conspicuously true of both the Orphans' Homes, and the Asylum for Feeble-Minded Children. Additional buildings are greatly needed at each of these places, in order to the comfort and instruction of the inmates, and if these institutions are to be maintained at all, let it be done in a manner commensurate with the purpose, and creditable to the State. Both these charities appeal most strongly to our tenderest regard, and I commend them for special consideration. When appropriations are demanded for any of the public institutions, they should be granted only after satisfactory investigation of the necessity therefor, and then always in sufficient amount to accomplish the desired end. It is neither

economy nor statesmanship to appropriate only half the sum absolutely requisite.

The plan heretofore in vogue for the government of the institutions; viz., by trustees chosen by the legislature, is doubtless as nearly correct as can be devised. So far as my knowledge extends, the several boards have performed their duties in a manner creditable to themselves, honorable to the State, and probably with considerable economy. I have no disposition to disturb that system. However, believing that uniformity should obtain in the management of all public charities, and that supervision is desirable in respect thereto, I am in favor of a State Supervisory Board, to be appointed from the ranks of the experienced business men of the State, who should be clothed with authority to visit every State institution and inquire into its general condition and management. There can be no doubt but such a board, properly constituted, would richly repay its cost in the additional information which could be obtained, and that from an unprejudiced source—information so necessary to the General Assembly, in order to legislative action. Such a commission would prove a most valuable auxiliary to the Executive, who should have power, on approval of their recommendations, to compel compliance thereto. Thus uniformity, that great desideratum in all public matters, would be secured, and through uniformity, a better economy everywhere obtain. The cost for the support of the several State institutions, for the last term, not included in the Agricultural College, nor the Hospitals for the Insane, was over a half million dollars, and the expense of such a board would be trifling compared with the benefits which would inevitably flow therefrom. I am also decidedly of opinion that

THE PENITENTIARIES

should be placed under the same plan of government, and trustees chosen therefor. The cost of maintaining the prisons is steadily increasing, parallel with the growth of the State, and already amounts

to more than is expended for all other of the institutions, the hospitals alone excepted. A single board would suffice for both prisons, and if proper men were appointed to that trust the result could not but be gratifying. I venture to suggest, also, a reform in the manner of conducting our prisons, in respect to the hire of convicts. Penalties inflicted are for a double purpose; first, the punishment of the convicted party, and his possible reformation; and secondly, to deter others from like offenses. They should never be visited upon the innocent; and yet under our practice often fall heaviest upon the guiltless. The cases are frequent, where through the crime of the father, the wife and children are left penniless and destitute, and frequently dependent upon the cold charities of a strange world; a change whereby a part of the wages of the convict could be appropriated to the relief of his needy family, who undoubtedly have the first claim upon his services, and thus save them the experience of the alms-house, or a fate worse than death itself, would be in the interest of good morals, not to say of common humanity, and would, I believe, be approved by the people. I respectfully submit the proposition for consideration.

In another respect improvement can be made as to all public institutions—and that regarding the purchase of supplies. These expenditures should be made only after competition in open market, and upon estimates made and published. The practice of buying in piecemeal is reprehensible, because it is not only extravagant, but tends to looseness and loss.

Before leaving the subject I must briefly refer to what I believe to be mistaken practice in our treatment of

THE INCURABLE INSANE.

Because of the crowded condition of the hospitals it has latterly become frequently necessary to return to the proper counties those of the patients who are considered incurable, in order to make room for recent cases. These are usually confined in the alms-houses, and not

infrequently in the common jails; in either case an unfit place, where suitable attention cannot be given them. I do not believe such practice to be in keeping with the spirit of the age, nor consistent with the dignity of the State. If our hospitals are not sufficiently commodious, others should be built; but do not commit these incurable, and often dangerous, unfortunates to the tender mercies of the jailer, nor expose the inmates of our poor-houses to the peculiarities of madmen.

THE HIGHWAYS.

There is necessity for revision of our laws relative to the care of the public highways. With the best natural roads in the world it is painfully evident that the roadways of the State are not such as ought to be maintained. The experience of the past year has demonstrated that fact, and everywhere complaint is made that the sorry condition of the highways has very seriously interfered with the business of the people and their common convenience. The road taxes levied the past year amount to a vast sum, over a half million, exclusive of polls, and sufficient, properly expended, to bring a handsome return in improved ways. The trouble is, the work is done in piecemeal, frequently under incompetent and oftener careless supervision, and in large part by those who have no care in the matter save to put in the time and obtain credit for the day. I believe a betterment would result if the road taxes were payable in money as other taxes, and the expenditure made under authority of a township road-master who should be held to the same rigid accountability for faithful service as other officers. Any legislation in the direction of more efficient highway service would be hailed with sincere gratification by the whole people. The subject is one of grave importance, and merits the serious attention of every citizen, especially of those charged with the making of the laws.

THE NEW CAPITOL.

I would be remiss in duty did I fail to speak of the necessity of an early completion of the new capitol. Already over a decade of years has been consumed in the work, and the end not reached. It is perfectly apparent that the old building now in use is extremely unsafe, either as a depository of the public records, or to the lives of the public officers who must remain there; and, therefore, the real necessity of speedy completion of the capitol, at least to the extent that it may be used to preserve the archives of the State. I feel sure the General Assembly will not assume the responsibility of further delay. The public records and the library of the State are of incalculable value, which, if lost, could never be replaced. I am not willing by silence in this regard to incur any responsibility in the matter. Everywhere the people are aroused to the importance of this work, and do not hesitate to express disappointment at the slow progress made. The State owes it to herself that this improvement proceed with greater dispatch than has heretofore characterized its progress.

Various other measures, more or less important, will be presented, and I bespeak for all the earnest and unselfish consideration of the General Assembly to the end that nothing be formulated into the laws, save in betterment of the people, and in development of the best interests of the State. The wants of the people, and the necessities of the State have vastly increased with each advancing year, and to meet these demands will require the greatest diligence and the exercise of every talent of our law-makers. Extraordinary efforts are necessary to secure results, before this of comparative easy accomplishment. As the people advance in knowledge, becoming more familiar with public affairs, and devoting more time and critical attention thereto, the more is expected of public officials; therefore my suggestions, in confident hope that the present legislature shall come up to the full measure of intelligent expectation.

The Iowa of to-day is a very empire, the joy of its every citizen, and containing within itself all the essential elements of political and personal greatness, which needs only the watchful and liberal care of the State to make it the realization of the hope of the most sanguine of its people.

Our growth in population and development, in resources and possibilities, has been without parallel, and it is not too much to say that our people have been exceptional in prosperity, as unrivalled in business energies. Our prairies, so lately a wilderness, are teeming with a population unusually intelligent and industrious, being constantly added to from the over-crowded East; and in the near future the many thousands of untilled acres, fertile beyond description, and only awaiting the touch of the husbandman, shall be made to laugh in abundant harvests, alike the joy and profit of the hardy pioneer. The products of our soil, yielded in such wonderful abundance, are sent to the uttermost parts of the globe to make glad the inhabitants of earth, and our very name has finally become the synonym for superiority and plenteousness, and the enterprise of the people has accomplished results none the less astonishing to ourselves than a marvel to the nation.

It was but yesterday that it was a debatable question, the propriety of a railroad through the State; to-day there are six completed and competing lines the entire length of the State, from the Mississippi to the Missouri; while the transverse lines and their divergents, reaching into the remotest parts of the State, evidence the growth and needs of the country. The aggregate of these is sufficient to gird with bands of iron one fourth of the earth's circumference, and all burdened with a constantly increasing traffic, beyond their capacity to perform. Yet new routes are being surveyed and additional work done, with even more rapidity than heretofore, until within the present year every county of our ninety-nine will be blessed with commercial facilities, thus practically annihilating space, and bringing every farm into immediate relationship with the business centers of the nation. Con-

gratulating you, people of Iowa, that your record as a State is practically beyond adverse criticism, and felicitating ourselves, as well we may, that our lot has been cast in such pleasant places, and among a people whose heroism in war received the homage of a world, as their accomplishments in peace have been the pride of the whole country, I forbear further comment.

To you, Senators and Representatives, is committed the care of all the varied yet vast interests of your constituencies. Coming so immediately from the people and imbued to completeness with a knowledge of the public necessities, I do not doubt your fidelity to your high trust, and that on the adjournment of the Nineteenth General Assembly the people will have cause to hold you in exceptional esteem, because of your sagacity and fidelity.

To me is intrusted the enforcement of the law. Recognizing with profoundest gratitude the confidence of the people in promoting me to the highest position within their gift, it shall be my chiefest aim to merit their generous favor. Having no other, as I could have no worthier, ambition I shall strive by faithful earnestness, and with all possible impartiality, to do my whole duty, so that it may truthfully be said of me, he was "faithful to his trust."

Fellow citizens, the success of all government depends at last upon the loyal efforts of the individual citizen. However perfect our system, however wholesome the law, however favored in surroundings, if the citizen be indifferent, and through his indifference the government falls into the hands of the few, thus sapping the very foundations of our theories, the superstructure must inevitably fall. I hold the doctrine that each who assumes the responsibilities of citizenship has grave duties to perform, from which he could not, and should not shrink; and so long as the citizen is vigilant in the demands and exercise of his political rights, no danger can ensue; the liberties of the people are secure, and the permanency of free government is assured.

BUREN R. SHERMAN.

BIENNIAL REPORT
OF THE
AUDITOR OF STATE,
TO THE
GOVERNOR OF THE STATE OF IOWA.

OCTOBER 1, 1881.

W. V. LUCAS,
AUDITOR OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1881.

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AUDITOR'S REPORT.

STATE OF IOWA,
OFFICE OF THE AUDITOR OF STATE, }
DES MOINES, November 15, 1881. }

To HON. JOHN H. GEAR, Governor of Iowa:

SIR—The following report of the financial affairs of the State and of the public revenues and expenditures for the biennial term commencing October 1, 1879, and ending September 30, 1881, both days inclusive, is herewith respectfully submitted.

GENERAL REVENUE.

At the date of the last biennial report there was in the State treasury \$74,187.37. The receipts for the fiscal term ending September 30, 1881, were \$2,514,262.08, or a grand total of \$2,588,449.45 for the past two years; an increase of \$254,375.52 in the period. The receipts were derived from the following sources:

From State tax levy.....	\$1,643,768.39
From interest on delinquent taxes.....	47,182.65
From insane dues from counties.....	256,487.08
From Orphans' Home dues from counties.....	9,978.66
From peddlers' licenses.....	1,297.83
From sale of laws, Codes and Revisions.....	1,321.23
From insurance companies, for taxes.....	88,410.48
From insurance companies, for fees by Auditor of State.....	41,513.00
From Register of the State Land-office, for fees.....	241.90
From Secretary of State, for fees.....	3,030.44
From Clerk of the Supreme Court, for fees.....	6,646.50
From Rankin defalcation.....	951.73
From Orwig defalcation.....	804.00
From telegraph companies, for taxes.....	7,388.48
From Iowa State Penitentiary, by Warden.....	14,079.87
From sale of old furniture, stationery, waste paper, etc.....	210.18
From Hospital for Insane at Mt. Pleasant, by Superintendent..	1,134.87
From Clerk of Supreme Court, in case of <i>State v. Kramer</i>	7.00
From amount of tax certificate, on Dyer property by auditor of Polk county.....	128.85
From Additional Penitentiary, by Warden.....	2,259.71
From unknown party, who signed himself "Delinquent".....	52.50
From W. J. Knight, member 18th G. A., mileage refunded.....	7.45
From coupon and temporary school fund.....	71,865.29
From war and defense bond tax.....	172,500.00
From war and defense warrants issued.....	125,000.00
From all other sources.....	17,995.89
	<hr/>
	\$2,514,262.08

For a more detailed statement of items of the foregoing, examine Statement No. I.

It is proper that I should say the collection of taxes for the past two years has been closer than ever before in the history of the State. After an examination of the reports made to this office I estimate the

total delinquent tax due from counties at \$90,000. Of this amount not more than fifty per cent can be relied upon as available. In making this estimate I base my calculation upon the semi-annual reports made in last June by county auditors and reports of treasurers as to subsequent collections. While I do not pretend that the estimate is a correct one, I believe it is very nearly the fact.

The total expenditures during the period, for all purposes, as is shown in Statement No. II, amounted to \$2,409,897.71, leaving a balance in the treasury on the 30th day of September, 1881, of \$178,551.74, distributed as follows:

Agricultural College endowment fund	\$ 84,104.72
Coupon fund.....	329.85
Revenue fund.....	91,850.51
Permanent school fund.....	2,266.66
Total	\$178,551.74

There was of general revenue held by county treasurers and not paid over, on the 30th day of September, as reported to me, \$103,405.64. In this report Humboldt, Pocahontas and Osceola counties made no report later than September 1st. For other items of cash due the State see Statement No. VIII.

Chapter 199, laws of 1880, authorized the Governor, Auditor and Treasurer of State to negotiate a loan to complete the payment of the war and defense bond debt not provided for by special levy. In accordance with the power conferred the committee, on the 20th day of June, 1881, borrowed \$125,000, at four per cent interest, on one year's time. The amount of the special levy collected and paid over up to July 1st was \$162,662.73. This added to the sum borrowed gave the sum of \$287,662.73. There was transferred from the general revenue \$9,837.27, making a grand total of \$297,500, with which all the war and defense bonds were paid, except \$2,500, which have not been presented, as yet. There will be probably \$40,000 realized from the delinquent special tax levy of one-half mill tax, leaving a balance of \$87,500 to be transferred from the general revenue to pay the debt of \$125,000, which matures June 20, 1882.

In order to save a vast amount of unnecessary labor, both in this office and in the several counties of the State, and to prevent mistakes and confusion, I recommend that the legislature so amend the law as to consolidate the war and defense special levy with the general revenue.

The total amount for which the State is liable is \$372,935.19. The following are the items:

War and defense 4 per cent bonds.....	\$125,000.00
War and defense bonds outstanding.....	2,500.00
Bond No. 1, issued to the permanent school fund of the State, dated November 12, 1864, interest payable on the first days of January and July in each year, at 8 per cent, for	122,295.75
Bond No. 2, issued to permanent school fund of the State, dated March 2, 1868, interest payable on the first days of January and July in each year, at 8 per cent, for	112,202.26
Bond No. 3, issued to the permanent school fund of the State, dated November 1, 1871, interest payable on the first days of January and July in each year, at 8 per cent, for.....	8,558.14
Bond No. 4, issued to the permanent school fund of the State, dated January 5, 1876, interest payable on the first days of January and July in each year, at 8 per cent, for.....	2,379.04
(Bonds No. 3 and 4 were issued for losses to the permanent school fund, in accordance with article 7, section 3, of new constitu- tion, and of section 2, chapter 134, acts of 1864.)	
Total bonded indebtedness.....	<u>\$372,935.19</u>

The disbursements from the treasury during the period amounted to the sum of \$2,409,897.71, of which \$2,015,149.67 was from the general revenue for redemption of warrants, \$10,063.45 for interest on warrants. Statement No. I will show for what purposes the balance was disbursed.

I have pursued the policy of frequently ordering in from the counties the money reported on hand. The responses have usually been prompt, and as a result I have the honor to report that not a solitary warrant has been indorsed for interest this year. Four years ago the reports show that \$10,524.71 were paid as interest on warrants; two years ago \$27,328.36 for the same purpose, and this one \$10,063.45. In the future I believe the warrants of the State may be kept at par and paid without interest, unless extra demands are made upon the treasury by enactments of the legislature. In view of that possibility, I am clearly of the opinion that a slight increase of the levy is a sounder policy than to permit warrants to be indorsed for interest, or in any manner impair their value.

Two years ago the legislature based its calculations for income for the ensuing two years upon the assessed value of the property of the State without deducting the exemptions allowed by law for fruit and forest tree culture. When the levies of taxes were reported by the

several counties there was a deficiency in round numbers of \$10,000 for the biennial period. This deficiency reduced the estimated receipts of the treasury, as calculated upon by the last General Assembly.

The last report from this office showed balances due from counties on account of insane expenses, blind, deaf and dumb, and Orphans' Home clothing accounts, of \$81,851.64. For this amount the State had issued warrants, and paid them out of the general revenue. This report shows on same accounts the sum of \$52,322.15, most of which will be paid into the treasury before this report is in print. Owing to the date fixed by law for the several institutions forwarding bills, the amount could not be certified to counties in time for them to make remittances before the period closed.

The estimates for expenditures for the two years ending September 30, 1883, I have named at \$1,787,550. The estimated receipts for the same period are put at \$2,202,700, leaving a surplus of \$415,150, as against \$37,995 in the last report. A part of this apparently wide difference is accounted for in this way: In the last report the war and defense debt of \$300,000 was estimated in the expenditures and \$42,000 to pay interest on the same. During the session of the Eighteenth General Assembly provision was made for levying a special tax, by which \$200,000 of the war and defense debt was provided for, and the reduction in interest is \$37,000, thus accounting for \$237,000 of the difference of surplus between the two reports. I have gone over the probable expenditures and receipts carefully and am of the opinion that they are as nearly correct as it is practicable to make them from the known facts in each case. The conclusion must be, to the reader's mind, that the financial condition and future outlook for the State are good and cheering. Were it not for the new capitol, which is nearing completion, the levy of State tax might be reduced one-half mill and still be ample to produce revenue enough to keep the credit of the State at par.

I desire to call attention to one other matter that, in my opinion, should be considered by the legislature. As the law now stands, all traveling and transient doctors are required to pay a license of \$100 annually before practicing their profession in the State. This license is to be obtained of the county auditor, as are peddlers' license. So far as I am advised, very little, if any, revenue has been realized from this source. I recommend that the law be so amended that the license shall issue for one year, and by the Auditor of State, to whom the fee shall be paid, and accounted for as are other fees.

ASSESSMENT OF PROPERTY.

The theory of equal taxation of all property, not exempt by law, is one of the pillars of a republican form of government. Under our present law equality does not exist. To illustrate: A buys real estate and gives a mortgage upon the purchased premises to secure deferred payments, or borrows money and mortgages his home to secure the payment; he is not permitted to deduct his indebtedness from his assessment. B loans money to A and when the assessor attempts to list his "moneys and credits" for taxation, the law permits him to deduct what he owes and pay on the balance, if any. B may thus deduct debts owing for the purchase of real estate from the amount loaned to others, while A, who does not have "moneys and credits," must pay upon the full amount of his real estate the same as if entirely paid for. Again, the provisions of law are such that while A pays his full proportion of tax upon the real estate, B, who holds the mortgage given by A, must pay upon it as "moneys and credits," provided he has no debts with which to offset the amount. In the one illustration there is double taxation, and in the other none at all. In either case equal taxation does not obtain. I believe the law should be so amended as to remedy the contradiction between the doctrine of equal taxation and the fact as practiced under the law.

Another serious defect in our system of taxation is felt all over the State because of the practice of boards of supervisors and assessors ignoring the plain provisions of the law. It is declared that all property shall be assessed at its "true cash value." Instead of this plain statute being obeyed, assessors find the true cash value and then enter upon their books one-third of the amount as the value for taxation. Thus a practice has grown up which entirely overrides the law authorizing and directing the assessment of property. The plea is made in defense of this practice that if property is assessed at its full cash value, authorities in counties and towns will levy the full percentage authorized and thus overburthen taxpayers; therefore, to prevent boards of supervisors and city authorities from oppressing taxpayers, assessors are forced to stultify themselves by disobeying the laws of the State. Vigorous efforts were made by my predecessor to remedy this unlawful way of listing property, but without success. I know of no power that the Auditor of State possesses to secure a reform in this respect, therefore I ask the legislature to amend the law authorizing the levy of taxes by reducing the present authorized levy from six and four mills to three and two.

My reasons for the recommendation are these:

1st. It will force boards of supervisors and assessors to comply with the laws regulating assessments and equalization.

2d. The present practice does the State credit and resources great injustice. The average reader, who is not otherwise informed, or business man accepts the reported assessed value as the true value of the material resources and wealth of the State. Surely this one-third rule in making assessments does injustice to the fair fame of the State in this way: It decreases the valuation of taxable property and increases the *percentum* of taxation. If the plain letter and spirit of the law were followed, the valuation would be increased and the per cent of taxation decreased, and still the same amount of taxes secured.

One of the greatest hinderances to the introduction of outside capital into enterprises of general utility to the people of the State, in the form of manufactures, has been, and is now, the high rate of taxation. On account of the low rate of valuation, it is not an uncommon thing to find the rate fully five, and often higher, per cent. Capitalists from outside of the State presuming that our taxes are levied upon an assessment of property at its true cash value, at once turn their attention to other States to find investments for their money for no other reason than per cents of taxation frightened them, when, as a matter of fact, taxes in Iowa would not be higher on a fair and lawful basis of valuation than they are in other States—in most cases they would be lower than in sister States. I indulge the hope that the legislature will so amend the law that necessity will enforce obedience to the plain mandates of the statute.

In my opinion, the law relating to the assessment of personal property is defective. It is entirely too vague in its provisions. A glance at Statement No. XIV will disclose the fact that the personalty is only a trifle over one-quarter what the realty is. For the past ten years the increase in personal property has been but about fourteen millions of dollars. In 1871 the value of personalty is given at \$75,201,885. In 1880 it is \$89,327,400. The burthen of taxation is laid upon the realty as three is to one, or nearly so. I think this may be accounted for because real estate is visible. It cannot be concealed or changed from one location to another about the time the assessor begins his work. I have no hesitation in saying the law is evaded, and grievous injustice done to those owning real estate by the escape of millions of dollars' worth of personal property from its equal share of taxation. Competent business men, gentlemen who have taken some pains to

ascertain the probable facts, give it as their opinion that the person-
alty of the State is worth three-fourths as much money as the realty.

If the present law is not explicit and strong enough to search out and bring to the assessors' books the hidden treasures of wealth in the form of bonds, mortgages, and securities of various kinds, surely the legislature should promptly enact one that will accomplish the work. The class of taxable property that escapes taxation most, is the class of property that pays the largest dividends. In justice and fairness such laws should be enacted as will *force* all classes and kinds of property to bear its equal share of taxation.

RAILROAD TAXES.

The present law authorizing the taxation of railroads for the purpose of maintaining the commissioner system is one of the most troublesome and cumbersome ones possible. It provides that the Commissioners shall certify to the Executive Council the expenses of the commission, the Council shall apportion the same among the different railroads of the State according to the number of miles each company has in each county and certify the same to the proper counties. This method of collecting the tax necessitates the keeping of ninety-nine separate accounts in this office, as well as the same number in the several counties.

I recommend that the law be so changed that the taxes as apportioned among the several companies shall be paid directly into the State treasury, the same as the taxes levied upon telegraph property, and thus relieve this office, county auditors and treasurers of a large amount of work that does not improve, or even equal, the shorter plan.

EXEMPTIONS FOR TREE CULTURE.

The law granting exemptions from taxation for tree culture is unequal in its effects and is of very little value to the State. Seven-eighths of exemptions are claimed and granted illegally. Rarely is any attention paid to the requirements relative to distances and cultivation of trees. It seems to me that the prudent husbandman needs no premium or bribe to induce him to adorn his home with useful and ornamental trees or to cultivate orchards and fruits of different varieties. In Statement No. XIV I have tabulated a column showing the amount exempted in the several counties. The aggregate sum is \$6,358,884. This amount of money should, in my opinion, bear its

equal share of the burthen of taxation. I recommend to the legislature the unconditional repeal of the law granting exemptions, for fruit and forest tree culture.

AID TO RAILROADS.

The amount of money given in the way of taxes to aid in building railroads in the State is frequently a subject of speculation and discussion. As a matter of information I have compiled the amount for the years 1879 and 1880 and tabulated them. See Statement No. XX.

In 1879 the amount is.....	\$ 706,805.58
In 1880 the amount is.....	570,202.23
A total of (in two years).....	\$ 1,283,127.81

The above is a feeble illustration of the enterprise manifested by the people to secure facilities for exporting the products of the soil to the markets of the world.

SCHOOL FUND.

The aggregate of the permanent school fund has been increased since last report in the sum of \$70,969.37 from the following sources:

By sale of school lands in counties.....	\$ 63,030.58
By re-sales of foreclosed lands.....	3,310.00
By escheats to the State.....	394.75
By realized from the Eads' loans.....	4,034.04
	<u>\$ 70,769.37</u>

The grand total reaches the sum of \$3,539,141.08, all interest bearing except \$2,266.66 which is in the State Treasury. There are in the several counties subject to loan \$3,290,659.60. Under the law of 1880 reducing the rate of interest the State realizes but six per cent. The apportionment of the interest according to the number of persons between the ages of five and twenty-one years was forty-four and one half cents, annually, per capita. For further particulars relating to apportionment, see tables. The law holding counties responsible for the payment of interest is a sound one, and entirely obviates all delinquencies to the State. There is no unpaid interest due from any county in the State.

There are several cases in counties where lands have been sold, or negotiations pending which will result in sales, that have not been reported to this office, but will be at the first of the coming year.

There is yet quite a large amount of school lands held by the State

which will be sold soon and the proceeds turned into the permanent fund. All the lands so held are salable, except, perhaps, some of the "Eads' property." During the past year some offers have been made for lots in Keokuk, but the prices named were so small the Executive Council did not deem it wise to accept them.

The Eighteenth General Assembly reduced the rate of interest on the permanent school fund from ten to eight per cent. Notwithstanding the reduction to a comparatively low rate, it is found impossible to loan all the money. There are now in the hands of county treasurers \$58,325 that cannot be loaned. I recommend to the legislature an amendment to the law authorizing the counties to loan at six per cent, the borrower paying the incidental expenses. Under the present law counties receive two per cent commission of the interest for holding the fund. It would be better to give the per cent to the borrower and thus enable counties to keep the funds loaned all the time.

No losses have been reported during the biennial period, which is a fine commentary upon the wisdom of the law and the care of county auditors.

Aside from the fact that there is quite a sum of money lying idle because borrowers cannot be found, the permanent school fund of the State is in a perfectly safe, sound, and commendable condition.

INSURANCE.

There has been only a slight increase in the number of companies authorized to do business in the State since my report made in April last. There have been no failures among companies, nor heavy losses to meet in the State. Property owners who keep their property insured are more secure than formerly, because the companies are stronger than ever before. I may say there is no ground of complaint, because of lack of solvency on the part of foreign companies doing business in the State, nor of the home companies.

During this year frequent attempts have been made to work up business for companies who decline to properly enter the State as provided by law. Several such companies have their western headquarters in Chicago, and whenever they are able to secure applications for risks on Iowa property they gladly accept them, at lower rates than authorized companies will. I have been as diligent in my efforts to break up this kind of piratical work as time would admit of. Early last spring it came to my knowledge that the firm of Gibson & Co., of Ce-

dar Rapids, were engaged in the illegal business of soliciting risks for companies who declined entering the State to do a legal business. In due time I secured proof positive of the complicity and illegal acts of the Gibsons. At the April term of the District Court in Linn county I sent Deputy Auditor R. L. Chase with the evidence before the grand jury of that county. An indictment was returned against A. Gibson and C. E. Gibson, and both were held to bail for their appearance at the next term of court. In the meantime the firm dissolved and ceased doing business. The senior, A. Gibson, of the firm, removed to Illinois, while the junior, Chas. E. Gibson, remained in Cedar Rapids, engaged in other business. At the sitting of the October term of the District Court, to which they were held to answer, a petition was presented to me, signed by a large number of the leading citizens of Cedar Rapids, in which it was stated that Chas. E. Gibson is a minor; that he, alone, was responsible for the illegal insurance, and obtained it—without the knowledge, consent or advice of the senior; that Chas. E. Gibson is and has been a young man of good morals and is highly esteemed by the people among whom he lives, and that his violation of the law was not intentional, but from lack of knowledge of the prohibition imposed upon companies who decline to comply with the laws of the State; asking that the young man be not prosecuted to conviction. Believing that no particular good would come by pressing the prosecution further, and that to convict the young man would leave a stain upon his whole life, and, besides, the object sought having been attained; viz., forcing a recognition of the majesty of the law, I signified my willingness to the prosecuting attorney to have the case dismissed. The petition and papers will be found on file in the clerk's office at Marion.

That the result of the prompt arrest of these men is good cannot be questioned. Other persons who were clandestinely doing the same kind of business were convinced that their liberty depended upon the observance of the laws governing the business of insurance, and have ceased.

It is hardly necessary to say that the law requires every agent of any and all kinds of insurance to be armed with a certificate from this office as his warrant for work. If the general public will demand of all agents an exhibit of their certificate, all questions of illegality, irresponsibility and insolvency will be settled on production. Such care on the part of the people will aid materially in effectually suppressing clandestine and piratical insurance.

Lately there has sprung up a mania all over the State for organizing mutual aid associations of one sort and another. Even associations are organized to insure a benefit upon marriage, and then, again, to pay a benefit for celibacy for a term of years. All such organizations claim that their object and purpose is charity and benevolence. As soon as organized they send out swarms of agents to solicit business and procure members. Many, if not all of them, promise sums of money at the end of a certain period, to the insured, that, in my opinion, it will be impossible for them to pay, to say nothing of the death losses to be provided for by the life associations. If there is no check placed upon this kind of wild cat insurance it is only a question of short time when disaster will overtake them. At every opportunity I have discouraged such enterprises as far as practical. I have ruled that all organizations of such as named are insurance companies, and that they should make report to this department and comply with the law by depositing three-fifths of their annual premium in this office as a sinking fund for the benefit of the insured.

In July last I addressed a letter to Attorney-General McPherson asking him to interpret the law relative to such organizations. In response he gave an elaborate written opinion, in which he sustained the rulings of this department.

The attorneys of the Iowa Mutual Aid Association, of Ottumwa, dissented from the opinion of the Attorney-general and refused to be bound by it. An agreed case was submitted to Judge Burton, who heard the case on a motion to dissolve an injunction served upon the defendants. In a long written opinion the court held contrary to the rulings of this department and the opinion of the Attorney-general. The State was represented by the Attorney-general. An appeal was taken to the Supreme Court, where I hope to secure a hearing of the case before the meeting of the legislature. If the Supreme Court confirms the decision of the court below, in my opinion the legislature should amend the law in such a manner as to force all such organizations to make report of their doings to this department, and to require them to obtain a certificate from the Auditor of State before beginning business. Unless the Supreme Court or the legislature places all such organizations under the control of the insurance department it will not be long until Iowa shall be as completely overrun with speculating companies as is Pennsylvania to-day. There, like associations are organized by the hundred, not for legitimate aid or insurance, but as speculations in human life. Instead of seeking healthy and well persons to insure

they select the aged, infirm, sick and short-lived as far preferable. Sharpers and schemers pay for policies on the lives of such as I have mentioned, and then anxiously await the few days, weeks, or months that intervene between them and the price of their infamy. Even the records of the courts of justice are stained with the histories of murders committed in order to reap in the insurance carried by some speculator in one of Pennsylvania's mutual aid associations. I do not say that any such disreputable practices exist in Iowa, but I do say that the logical result of an indiscriminate and irresponsible growth of such organizations will be to repeat in Iowa what disgraces Pennsylvania.

It is my judgment that the best interests of the State and the insurance business would be served by the creation of the office of commissioner of insurance, to whom all matters pertaining to fire, life or other insurance should be committed. An officer with no other branches of business intrusted to his control can do far better in managing the intricate affairs of insurance than can one whose attention is necessarily divided by several important trusts, as is that of Auditor of State. The amount of work and responsibility pertaining to the insurance department of this office will be partially comprehended on examining statement. The fees for the biennial period amount to \$41,512. The tax collected from foreign companies for the same time make the handsome sum of \$38,410.48, giving the aggregate amount of \$129,922.48 as the proceeds from insurance alone. In short, remove the insurance business from the Auditor's office into a department by itself.

I trust if there shall be further legislation by the incoming legislature upon the subject of fire insurance that it may be well considered and thoroughly discussed before being put in the books as law. I believe, as a whole, the law governing fire insurance is as fair and practical as is likely to be secured. I have but one recommendation to make relative to fire insurance and that is that all companies organized under the laws of the State be required to have a paid up capital of not less than one hundred thousand dollars. The wealth and growth of the State, the very great growth of insurance business, demands security from companies commensurate with the advanced volume of business they do.

STATE BANKS.

The law imposes upon the Auditor of State the duty of supervising the banking interests, so far as those interests conform to the corporate laws of the Commonwealth. I have required quarterly reports from all banks organized as corporations. The last report called for covers the quarter ending September 30, 1881, and will be found tabulated.

A brief comparison between the exhibit in this report and that of my predecessor, of two years ago, may prove interesting. Then there were twenty savings banks and thirty-three other than savings banks. The aggregate amount of paid up capital then was reported as \$2,321,605.12. Aggregate assets were shown to be \$7,944,813.32. This report shows twenty-two savings banks and thirty-one other than savings banks. The aggregate of capital is \$2,256,755.12, a decrease of \$64,850. The aggregate resources are reported at \$12,838,972.83, an increase of \$4,894,159.51. The decrease in capital is accounted for by the retracancy of banks with larger capital than those organized since. The increase of resources is accounted for by the growth of business.

Of the savings banks doing business at the date of last report, the Clayton County, doing business at McGregor, went into liquidation July 1, 1880, the Allamakee County, at Lansing, changed to a national bank July 1, 1881. The Sioux City also changed to national bank July 12, 1881. During the biennial period the Farmers' Loan and Trust Savings, at Iowa City, the Iowa County Loan and Savings, at Marengo, the Benton County, at Norway, the Muscatine Savings Bank, and the Marengo Savings Bank, were organized, increasing the number two since last report. Of the banks, other than savings, reported in 1879, the Nashua Bank ceased business July 6, 1880; Commercial, of Keokuk, March 1, 1880; Citizens', of Centerville, May 31, 1880; Farmers' Exchange, of Steamboat Rock, March 10, 1881; Butler County, of Clarksville, September 1, 1881; Monroe County, at Albia, September 30, 1881. The report of the Appanoose County Bank, of Centerville, was not received until too late to be tabulated in this report. Those organized and doing business according to the laws of the State are: The Bank of Lineville, Bank of Algona, Cedar County Bank, at Tipton, Marshalltown Bank, and Union Bank, at Ames.

The aggregate number of corporate banks remains the same as at date of last report. No failures nor impairment of capital has oc-

curred. The business is largely increased, and as a result of the good times the deposits are very large in the older parts of the State. There is no question but the corporate banks have the confidence and faith of the public as fully as have the national banks of the State.

At the close of the biennial period a careful and thorough examination of all the corporate banks of the State was made by H. H. Schell, Esq., of Mason City, whom I appointed for that purpose. His reports, now on file in this office, verify the reports made by the several banks on the 30th of September last. For the able and thorough work of examination I desire to thank Mr. Schell.

The savings bank act, after seven years trial, gives satisfaction to bankers and insures safety to the people who patronize them. If the same provisions of law were made applicable to all banks, bankers or brokers, who receive deposits of money, I believe there would be greater safety to depositors. It is my judgment that it would be conducive to public confidence and safety, and certainly fair and reasonable to depositors, that all private banks should report quarterly to the Auditor of State and publish a copy of the same in the newspapers of the town or city where the same are located. The public has a right to know something about the standing and resources of an institution that sells exchange or receives money for safe keeping. I, therefore, most heartily concur in what my predecessor said, in his report two years ago, relative to this subject.

COUNTY INDEBTEDNESS.

So often are inquiries made at this office for information concerning the indebtedness of particular counties, I deemed it worth while to attempt to furnish a table in this report, showing authentically the financial standing of the several counties of the State. There being no law requiring county auditors to make such report, I presumed to trespass upon their good nature long enough to elicit the information. Accordingly, I prepared and sent out a blank to be filled and returned. Every auditor in the State promptly reported the condition of his county, and, therefore, I am able to lay before you a tabulated statement of the financial condition of the several counties in the State, which will be found in a tabulated statement.

The most remarkable thing about the table is the comparative small amount of the total debts of the ninety-nine counties of the State. The sum total of debts, including bonds and floating, is \$2,745,678.

If the amount of money on hand to pay warrants and bonds had been deducted the actual indebtedness would have shown up less than two millions of dollars, a sum not so large as is frequently owed by one individual in a business transaction. It is no more than just to say that fully one million of the sum are bonds voted by counties long years ago to assist in building railroads. For instance, Lee county has \$774,000 of that kind of a debt. I submit the table as a bit of reliable information never before compiled in the State.

Yours respectfully,

W. V. LUCAS, *Auditor of State.*

CONDITION OF TREASURY AT DATE OF LAST REPORT.

The balance remaining in the State treasury at the close of the fiscal term, as per last report of September 30, 1879, was \$74,187.37, and was distributed among the several funds as follows:

Agricultural College endowment fund.....	\$ 71,742.87
Coupon fund.....	217.85
Permanent school fund.....	2,226.65
Total	\$ 74,187.37

The amount received into the State treasury from all sources during the past fiscal term was \$2,514,262.08, which amount added to the above balance on hand makes the sum of \$2,588,449.45. The disbursements by the State Treasurer during the same period amounted to \$2,409,897.71, leaving a balance in the State treasury, September 30, 1881, of \$178,551.74, which was distributed among the several funds as follows:

Agricultural College endowment fund.....	\$ 84,104.72
Coupon fund.....	329.85
Revenue fund.....	91,850.51
Permanent school fund.....	2,266.66
Total	\$178,551.74

STATEMENT No. I.

GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

The receipts were from the following sources:

General revenue—

From State tax levy and special R. R. Commissioners' tax ..	\$1,643,768.39
From interest on delinquent taxes	47,182.65
From insane dues from counties	256,487.08
From Orphans' Home dues from counties	9,978.66
From peddlers' licenses	1,297.83
From sale of laws, Codes and Revisions	1,321.33
From insurance companies for taxes	88,410.48
From insurance companies for fees, etc., by Auditor of State.	41,513.00
From Register of State Land-office, for fees	241.90
From Secretary of State, for fees	3,030.44
From Clerk of the Supreme Court, for fees	6,646.50
From Rankin defalcation	951.73
From Orwig defalcation	804.00
From telegraph companies, for taxes	7,388.48
From Iowa State Penitentiary, by Warden	14,079.87
From sale of old furniture, stationery, waste paper, etc....	210.18
From Insane Hospital at Mt. Pleasant, by Superintendent..	1,134.87
From Clerk of the Supreme Court, in case of <i>State v. Kramer</i>	7.00
From amount of tax certificate on Dyer property by auditor of Polk county	126.85
From Additional Penitentiary, by Warden	2,259.71
From unknown party, who signed himself "Delinquent"..	52.50
From W. J. Knight, mileage refunded	7.45
	<hr/>
	\$2,126,900.90

Other sources—

Agricultural College endowment fund, from sale of lands..	12,361.85
Coupon fund, transferred from general revenue	42,000.00
Permanent school fund	5,634.04
Temporary school fund	29,865.29
War and defense bond tax levy	172,500.00
War and defense bonds, warrants issued	125,000.00
	<hr/>
	\$2,514,262.68
Balance on hand September 30, 1879	74,187.37
	<hr/>
Total	\$2,588,449.45

DISBURSEMENTS.

The disbursements were for the following purposes:

General revenue—

Redemption of Auditor's warrants	\$2,015,149.67
Interest allowed on same	10,063.45
Redemption of war bonds, transferred to war and defense fund	9,837.27
Total	<u>\$2,035,050.39</u>

Other purposes—

Coupon fund	41,888.00
Permanent school fund	5,594.08
Temporary school fund	29,865.29
War and defense fund, redemption of bonds	297,500.00
	<u>\$2,409,897.71</u>
Balance in treasury September 30, 1881	178,551.74
Total	<u>\$2,588,449.45</u>

STATE INDEBTEDNESS.

War and defense fund 4 per cent warrants issued under chapter 199, section 3, acts of 1880, to pay amount due on war and defense bonds not provided for by a special levy of a one-half mill tax, as provided for by chapter 199, sections 1 and 2, acts of 1880. Said warrants are due June 20, 1882.....\$125,000.00

War and defense bonds outstanding 2,500.00

The revenue fund has also become responsible to the school fund for the following bonds:

Bond No. 1, issued to the permanent school fund of the State, dated November 12, 1864, interest payable on the first days of January and July in each year, at 8 per cent, for 122,295.75

Bond No. 2, issued to permanent school fund of the State, dated March 2, 1868, interest payable on the first days of January and July in each year, at 8 per cent, for 112,202.26

Bond No. 3, issued to the permanent school fund of the State, dated November 1, 1871, interest payable on the first days of January and July in each year, at 8 per cent, for 8,558.14

Bond No. 4, issued to the permanent school fund of the State, dated January 5, 1876, interest payable on the first days of January and July in each year, at 8 per cent, for\$ 2,379.04
 (Bonds Nos. 3 and 4 were issued for losses to the permanent school fund, in accordance with article 7, section 3, of new constitution, and of section 2, chapter 184, acts of 1864.)

Total bonded indebtedness\$372,935.19

STATEMENT No. II.

Of the amount of warrants issued, and to what account charged. Also, other expenditures of general revenue during the fiscal term ending September 30th, 1881:

NAME OF ACCOUNT.	AMOUNT EXPENDED.
Accountant of the Board of Capitol Commissioners.....	\$ 200.00
Adjutant-general's salary	2,344.03
Adjutant-general's ordnance-sergeant's salary	941.22
Attorney-general's salary and per diem.....	4,065.00
Auditor of State's salary	4,268.33
Auditor of State's deputy's salary	2,383.25
Auditor of State's clerk fund.....	4,901.33
Clerk of the Supreme Court's salary	4,400.00
Clerk of the Supreme Court's clerk fund.....	2,697.00
Circuit Judge's salary, 1st Circuit, 1st District.....	4,216.65
Circuit Judge's salary, 2d Circuit, 1st District.....	4,399.92
Circuit Judge's salary, 2d District.....	4,216.61
Circuit Judge's salary, 3d District	4,216.60
Circuit Judge's salary, 4th District.....	4,399.92
Circuit Judge's salary, 1st Circuit, 5th District.....	4,949.91
Circuit Judge's salary, 2d Circuit, 5th District	4,399.92
Circuit Judge's salary, 6th District	4,216.60
Circuit Judge's salary, 1st Circuit, 7th District.....	4,399.92
Circuit Judge's salary, 2d Circuit, 7th District	4,583.25
Circuit Judge's salary, 8th District	4,216.65
Circuit Judge's salary, 9th District	4,583.25
Circuit Judge's salary, 10th District	4,033.27
Circuit Judge's salary, 11th District	3,666.60
Circuit Judge's salary, 12th District	4,399.92
Circuit Judge's salary, 13th District	4,399.92
Circuit Judge's salary, 14th District	4,216.59
District Judge's salary, 1st District.....	4,399.92
District Judge's salary, 2d District.....	4,583.25
District Judge's salary, 3d District.....	4,033.32

NAME OF ACCOUNT.	AMOUNT EXPENDED.
District Judge's salary, 4th District	\$ 4,399.92
District Judge's salary, 5th District	4,400.00
District Judge's salary, 6th District	4,399.99
District Judge's salary, 7th District	4,399.89
District Judge's salary, 8th District	4,399.92
District Judge's salary, 9th District	4,033.27
District Judge's salary, 10th District	4,399.98
District Judge's salary, 11th District	4,545.53
District Judge's salary, 12th District	4,216.60
District Judge's salary, 13th District	4,583.29
District Judge's salary, 14th District	4,583.25
District-attorney's salary, 1st District	1,150.00
District-attorney's salary, 2d District	1,100.00
District-attorney's salary, 3d District	1,133.33
District-attorney's salary, 4th District	1,150.00
District-attorney's salary, 5th District	1,200.00
District-attorney's salary, 6th District	1,200.00
District-attorney's salary, 7th District	1,200.00
District-attorney's salary, 8th District	1,150.00
District-attorney's salary, 9th District	1,200.00
District-attorney's salary, 10th District	1,150.00
District-attorney's salary, 11th District	1,200.00
District-attorney's salary, 12th District	1,100.00
District-attorney's salary, 13th District	1,040.00
District-attorney's salary, 14th District	1,200.00
Executive Council's additional salary	1,825.00
Governor's salary and room rent	7,300.00
Governor's contingent fund	4,985.07
Governor's private secretary's salary	2,400.00
Governor's contingent fund to pay certain counsel	2,000.00
Janitor and night-watch fund	4,873.00
Railroad Commissioner's salary, M. C. Woodruff	6,000.00
Railroad Commissioner's salary, J. W. McDill	4,316.67
Railroad Commissioner's salary, P. A. Dey	5,750.00
Railroad Commissioner's salary, A. R. Anderson	1,412.66
Railroad Commissioner's Secretary's salary, J. S. Cameron	550.00
Railroad Commissioner's Secretary's salary, E. G. Morgan	2,325.00
Register of State Land-office's salary	4,141.00
Register of State Land-office, deputy's salary	2,084.00
Secretary of State's salary	4,216.00
Secretary of State's deputy's salary	2,400.00
Secretary of State's clerk's fund	2,063.50
State Inspector of Coal Mines	1,512.50
State Librarian's salary	1,999.96
State Librarian's assistant's salary	374.94

NAME OF ACCOUNT.	AMOUNT EXPENDED.
State Treasurer's salary.....	\$ 4,570.36
State Treasurer's deputy's salary	2,400.00
State Treasurer's clerk's fund.....	2,063.34
State Superintendent of Public Weights and Measures' salary ..	100.00
Superintendent of Public Instruction's salary.....	4,400.00
Superintendent of Public Instruction's deputy's salary.....	2,400.00
Superintendent of Public Instruction, clerk's fund	2,018.00
Supreme Judge's salary, Austin Adams	7,999.92
Supreme Judge's salary, Joseph M. Beck	8,333.25
Supreme Judge's salary, James G. Day.....	7,999.93
Supreme Judge's salary, James H. Rothrock.....	8,333.25
Supreme Judge's salary, William H. Seevers.....	7,333.26
Supreme Court contingent fund.....	3,079.57
Adjusting permanent school fund and revenue accounts.....	42.00
Agricultural College, for improvements and repairs.....	13,851.21
Agricultural College, for board of trustees' mileage and per diem	1,739.60
Agricultural societies	35,888.51
Arrest of fugitives.....	7,242.56
Asylum for Feeble-Minded Children, support	38,340.89
Asylum for Feeble-Minded Children, trustees' mileage and per diem	1,630.50
Asylum for Feeble-Minded Children, improvements and repairs	14,215.00
Blind institution, clothing account	718.40
Blind institution, improvements.....	3,900.00
Blind institution, support and pupilage.....	40,300.00
Commissioner of Immigration.....	7,000.00
Deaf and dumb institution, clothing account.....	1,287.15
Deaf and dumb institution, building and improvements.....	29,161.92
Deaf and dumb institution, support and pupilage.....	60,956.00
Des Moines River lands.....	1,361.69
Distributing House and Senate journals 18th G. A.....	1,200.00
Hospital for Insane, at Independence, building and improvements.....	36,028.24
Hospital for Insane, at Independence, trustees' expenses	1,523.10
Hospital for Insane, at Independence, county dues.....	139,912.00
Hospital for Insane, at Mt. Pleasant, county dues.....	166,048.00
Hospital for Insane, at Mt. Pleasant, improvements and repairs.	16,500.00
Hospital for Insane, at Mt. Pleasant, trustees' expenses.....	1,497.85
Interest on school fund loans.....	28,759.97
Interest on war and defense bonds	42,000.00
Iowa Soldiers' Orphans' Home, improvements	26,000.00
Iowa Soldiers' Orphans' Home, support	17,637.33
Iowa Orphans' Home, county dues.....	12,074.94
Iowa Soldiers' Orphans' Home, trustees' expenses.....	407.70

NAME OF ACCOUNT.	AMOUNT EXPENDED.
Iowa weather service.....	\$ 1,974.22
Miscellaneous expenditures	29,999.91
New capitol.....	240,429.15
Penitentiary at Anamosa, building and improvements.....	57,167.32
Penitentiary at Anamosa, indebtedness.....	1,885.48
Penitentiary at Anamosa, support	31,294.94
Penitentiary at Anamosa, Warden's salary.....	4,000.08
Penitentiary at Anamosa, Deputy Warden's salary	1,783.33
Penitentiary at Anamosa, clerk's salary	1,618.33
Penitentiary at Anamosa, physician's salary.....	1,138.33
Penitentiary at Anamosa, teacher's salary.....	1,633.75
Penitentiary at Anamosa, guards' pay, hospital steward and turnkey's salaries.....	24,458.66
Penitentiary at Ft. Madison, improvements and repairs	15,054.27
Penitentiary at Ft. Madison and Anamosa, visitors' expenses...	42.66
Penitentiary at Ft. Madison, Warden's salary	4,000.08
Penitentiary at Ft. Madison, Deputy Warden's salary	2,400.00
Penitentiary at Ft. Madison, clerk's salary	1,618.33
Penitentiary at Ft. Madison, physicians' salary.....	1,138.33
Penitentiary at Ft. Madison, chaplain and teachers' salary.....	1,633.75
Penitentiary at Ft. Madison, guards' pay, hospital steward and turnkey's salaries.....	44,653.82
Propagation of fish.....	6,259.20
Providential contingent fund.....	5,725.59
Presidential electors, mileage and per diem	291.75
Relief of Joseph Metz.....	480.00
School Journal.....	297.00
State binding.....	23,938.68
State Board of Health, mileage, expenses and salary of Secretary.	3,945.77
State Historical Society	1,000.00
State Horticultural Society.....	2,000.00
State library.....	3,002.20
State militia.....	16,198.51
State printing.....	83,345.15
State Normal School, support and contingent expenses	17,625.00
State Normal School, directors' expenses.....	1,327.20
State Reform School, girls' department—repairs	1,875.00
State Reform School, boys' department—improvements and repairs	14,000.00
State Reform School, support.....	49,152.00
State Reform School, trustees' expenses.....	1,440.90
State University, Board of Regents' expenses.....	1,622.30
State University, endowment fund.....	40,000.00
Stationery.....	17,007.61
Supreme Court Reports.....	10,000.00

NAME OF ACCOUNT.	AMOUNT EXPENDED.
Supreme Court, Reporter's salary.....	\$ 2,000.00
Teachers' institutes.....	9,900.00
Transportation of arms, etc.....	1,080.96
War and defense fund revenue.....	6.93
Eighteenth General Assembly, visiting committees.....	935.99
Eighteenth General Assembly, members' and officers' salaries ..	96,429.00
Eighteenth General Assembly, members' mileage.....	7,111.80
Eighteenth General Assembly, special appropriations	56,775.48
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Total amount of revenue warrants issued during the fiscal term.....	\$1,940,249.87
Interest paid on revenue warrants redeemed.....	10,063.45
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Total expenditures	\$1,950,313.32

STATEMENT No. III.
MISCELLANEOUS EXPENDITURES.

Warrants issued for "Allowances by Executive Council," as per section 120, Code of 1879.

Date of Warr.	No. of Warr.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1879				\$
Oct.	1 30700	Mills & Co.	Wall-paper, envelopes and ruling	84 20
Oct.	9 30739	Western Union Telegraph Co.	Messages in September, 1879	20 20
Oct.	18 30772	Snyder Bros. & Merchant.	Publishing joint resolution	21 00
Oct.	18 30773	Muscatine Journal	Publishing joint resolution	21 00
Oct.	18 30774	Dubuque Times	Publishing joint resolution	21 00
Oct.	18 30775	Oscola Weekly Sentinel	Publishing joint resolution	21 00
Oct.	18 30776	Hamilton Freeman	Publishing joint resolution	21 00
Oct.	18 30777	W. W. & C. M. Junkin	Publishing joint resolution	21 00
Oct.	18 30778	John S. Dye	Government Counterfeit Detector	3 00
Oct.	18 30779	Capital City Gas Light Co.	Gas bill for September, 1879	17 70
Oct.	18 30780	D. W. Johnson	Washing 20 dozen towels (June 16 to September 29, 1879)	10 00
Oct.	18 30781	H. F. Getchell & Sons	Lumber for old State House	26 54
Oct.	18 30782	L. G. Johnson	Hauling 2½ days at \$2.80 per day	6 25
Oct.	18 30783	Des Moines post-office	Stamps, stamped envelopes and drawer rent	344 63
Oct.	18 30784	D. W. Johnson	Carpenter work—general repairs	17 26
Oct.	18 30785	W. H. Shaw	Repairing locks, State seal and making keys	8 50
Oct.	18 30786	C. H. Ward	Paints and oils, etc., for general repairs	5 60
Oct.	18 30787	Robert McNulty	Hauling books, papers, etc.	5 50
Oct.	18 30788	American Express Co.	Express charges for September, 1879	2 95
Oct.	18 30789	Bolton Brothers	Hardware bill for general repairs	14 53
Oct.	18 30790	J. P. Williams	Repairs on gas fixtures	2 50
Oct.	18 30791	Matt Parrott	Mounting 1,000 maps, etc., for Railroad Commissioners	6 00

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war.	No. of war.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1879.				
Oct. 27	30819	Des Moines Coal Co.....	23 tons range and 26 tons nut coal—general use.....	\$ 373 25
Oct. 29	30836	I. N. Hartzell.....	Repairing sidewalk in front of old capitol.....	11 00
Oct. 29	30837	P. Paterson.....	Repairing old chairs.....	5 50
Oct. 29	30838	Henry Plumb.....	Repairing clock in Secretary of State's office.....	3 00
Oct. 29	30839	Baker & Vinnege.....	One dozen brooms.....	2 60
Oct. 29	30840	S. Green.....	Castings for repairs on chair.....	1 75
Oct. 29	30841	Iowa State Register.....	Advertising bids for stationery, old papers, etc.....	70 96
Oct. 30	30870	James Brown.....	Eight dozen pints copying ink at \$3.....	24 00
Oct. 31	30893	John T. Hume.....	Services as messenger for four weeks at \$5.....	20 00
Nov. 1	30914	J. B. Hatch.....	One hektograph.....	6 00
Nov. 1	30915	Robert McNulty.....	Hauling books, papers, etc., in October, 1879.....	5 00
Nov. 1	30925	Western Union Telegraph Co.....	Messages in October, 1879.....	19 25
Nov. 10	30960	Sigourney News.....	Publishing joint resolution.....	21 00
Nov. 10	30963	H. F. Getchell & Sons.....	Lumber for repairs on old State House.....	8 45
Nov. 18	31000	American Express Co.....	Express bills for October, 1879.....	2 70
Nov. 18	31001	Robinson & Milchrist.....	Legal services— <i>State v. Vestal</i>	50 00
Nov. 18	31002	Des Moines post-office.....	Stamps, postal cards and postage, October, 1879.....	104 54
Nov. 18	31003	Capital City Gas Light Co.....	Gas bill for October, 1879.....	23 40
Nov. 18	31004	Grace Gibson.....	Cleaning Representative Hall.....	10 50
Nov. 18	31005	Dennis Burrows.....	Cleaning Representative Hall.....	12 00
Nov. 18	31006	Teachout & Clarke.....	Ice bill for 1879.....	65 25
Nov. 24	31020	Centerville Citizen.....	Publishing joint resolution.....	21 00
Nov. 28	31066	Isaac Danewood.....	Reward for criminal.....	300 00
Nov. 28	31069	Andrew Dewberry.....	Cleaning legislative halls 19 days.....	28 50
Nov. 28	31049	John T. Hume.....	Services as messenger for five weeks at \$5.....	25 00
Dec. 6	31136	Robert McNulty.....	Hauling books, papers, etc., in November, 1879.....	7 00
Dec. 6	31137	H. F. Getchell & Sons.....	Lumber bill for general repairs.....	22 93

Dec.	631138	Iowa City Republican	Publishing joint resolution	21 00
Dec.	631139	Baker & Vinnedge	One case matches, \$6; 1 dozen brushes, \$2; $\frac{1}{4}$ soap, \$1.13	9 63
Dec.	631140	C. H. Ward	Paints, oil, varnishes, etc., general expenses	3 75
Dec.	631141	L. Harbach	Furniture, matting, carpets, etc.	94 08
Dec.	631142	Entwistle & O'Dea	Repairing stoves, water-cooler, zinc, etc.	22 68
Dec.	631143	Redhead & Wellslager	Two bundles paper, 26x40, 70 pounds	15 40
Dec.	631144	Western Union Telegraph Co	Messages for November, 1879	24 08
Dec.	631147	W. L. Luchte	Papering Governor's office	15 00
Dec.	831162	S. Addington	Painting in Governor's office	13 65
Dec.	831168	Mills & Co	6,000 letter heads, etc.	48 70
Dec.	831169	American Express Co.	Express bills for November, 1879	15 95
Dec.	831170	United States Express Co.	Express bills for November, 1879	18 10
Dec.	831171	Mills & Co	Ruling paper and index book	29 00
Dec.	831172	Jno. H. Gear	Copyright of "Iowa Reports," fees	1 00
Dec.	831173	Jno. H. Gear	Expenses of Executive Council to penitentiary at Anamosa	13 75
Dec.	831174	Redhead & Wellslager	Two books of record	8 40
Dec.	1031176	Capital City Gas Light Co	Gas bill for November, 1879	27 90
Dec.	1131185	W. L. Luchte	Papering in Treasurer's office	18 92
Dec.	1131186	Parrott, Girtton & Sherman	Blank books, general use	45 25
Dec.	1131187	Des Moines post-office	Stamps, stamped envelopes, etc., for November, 1879	435 15
Dec.	1131188	C. T. Jones	Legal services assisting Attorney-general	300 00
Dec.	1131189	J. P. Bushnell	Six copies Des Moines Directory of 1879	18 00
Dec.	1631219	Wesley Jones	154 feet moulding for executive office	9 24
Dec.	1631220	Ayres & Co.	Cuspidores and lamp chimneys	2 50
Dec.	2031241	Andrew De Berry	Services as extra janitor, \$1.50 per day	14 25
Dec.	2031242	Telephone Co.	Rent of telephones for December, 1879	3 33
Dec.	2031273	Grace Gibson	Cleaning in old State House	4 50
Dec.	3131343	Jno T. Hume	Messenger for four weeks, \$5	20 00
1880.				
Jan.	131352	Matt. Parrott	Ruling and binding for general use	46 95
Jan.	131353	Redhead & Wellslager	Stationery, general use	41 55
Jan.	131354	P. Patterson	Repairing chair	1 00
Jan.	131355	C. A. Mosier	Services as reporter for Railroad Commissioners	24 00
Jan.	131356	Geo. Garver & Co.	One stove for Secretary of State's office	11 00
Jan.	131357	Robt. McNulty	Sheets and pillow-cases for night watch	3 15
Jan.	131358	J. J. Williams	Packing in hall	1 50
Jan.	131359	J. A. T. Hull, Secretary of State	Postage-stamps, taken for fees in office	19 65
Jan.	231411	Western Union Telegraph Co.	Messages in December, 1879	14 89

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1880.				\$
Jan.	731476	Des Moines post-office	Stamps, drawer rent, etc.	155 49
Jan.	731477	Western Lithograph Co.	2,000 blank receipts for treasurer's office	24 00
Jan.	731478	Des Moines Coal Co.	3,830 pounds of coal at 11 cents per bushel	5 25
Jan.	731479	Robert McNulty	Hauling books, paper, etc., in December, 1879.	7 75
Jan.	731480	Robert McNulty	Washing and ironing 9 dozen sheets and pillow cases	6 75
Jan.	731481	E. J. Holmes, Clerk Supreme Court	Postage stamps taken for fees in office.	18 00
Jan.	831486	H. H. Rich	Remodeling 4 plaster figures.	6 00
Jan.	831487	United States Express Co.	Express bills for December, 1879.	2 30
Jan.	831488	Redhead & Wellslager	Four waste baskets at \$1 each	4 00
Jan.	931499	Dennis Burrows	Services as extra janitor	2 25
Jan.	1031509	Western Union Telegraph Co.	Messages in January, 1879	10 78
Jan.	1031516	American Express Co.	Express bills for December, 1879.	11 21
Jan.	1231527	I. N. Hartzell	Services as extra janitor	30 00
Jan.	1331532	S. B. Maxwell	Two gross steel pens	3 60
Jan.	1431566	American Express Co.	Express bill for Supreme Court	6 30
Jan.	1731727	Western Union Telegraph Co.	Messages in Jan., 1880	3 90
Jan.	1731729	Western Lithograph Co.	Six reams letter heads for Superintendent of Public Instruction	35 00
Jan.	1731730	S. B. Brott	Two dozen brooms at \$2.50 per dozen	5 00
Jan.	1731731	C. H. Ward	One 10 ounce S. W. sponge	1 00
Jan.	1731732	Weaver & Maish	Kerosene oil, lamp wicks, dusters, etc., etc.	5 35
Jan.	1731733	D. Scholes	Graining book-case, etc.	1 50
Jan.	1731734	Redhead & Wellslager	Eight reams 14 pound cap at \$3.20	25 76
Jan.	1731735	Edward Entwistle	Four days' labor at \$2.50	10 00
Jan.	1731736	Capital City Gas Light Co.	Gas bills for December, 1879.	38 40
Jan.	1731737	George C. Baker & Co.	Hardware bill for general repairs	14 23
Jan.	1731738	Andrew De Berry	Services as extra janitor	31 50
Jan.	1731739	D. W. Johnson	Carpenter work in various offices	26 00

Jan.	17	31740	Henry Young	Extra clerk in office of Secretary of State	22 50
Jan.	24	31777	Western Union Telegraph Co.	Messages in January, 1880	10 48
Jan.	26	31780	P. Paterson	Repairing two chairs	2 00
Jan.	26	31781	Baker & Vinneedge	Three baskets, 2 dozen soap	8 25
Jan.	26	31782	D. W. Johnson	Washing towels and making curtains	12 00
Jan.	26	31783	Carver & Young	One book-case for Railroad Commissioners	64 00
Jan.	31	31877	J. A. Crystal	Services as extra janitor	2 00
Jan.	31	31878	H. P. Hobbs	Repairing three clocks	5 00
Jan.	31	31879	L. Harbach	Raw silk-matting, etc., general repairs	46 98
Jan.	31	31887	Henry Young	Services as extra clerk in office of Secretary of State	35 00
Jan.	31	31890	Jno. T. Hume	Messenger for five weeks	29 50
Feb.	7	31936	Western Union Telegraph Co.	Messages in January, 1880	2 75
Feb.	7	31992	American Express Co.	Express bills for January, 1880	24 45
Feb.	7	31993	I. N. Hartzell	Services as extra janitor	4 00
Feb.	7	31994	Des Moines Coal Co.	8 21-100 tons coal for arsenal	81 60
Feb.	7	31995	Des Moines post-office	Stamps, box rent, etc., for January, 1880	248 95
Feb.	7	31996	Robert McNulty	Hauling books, paper, etc., for January, 1880	10 25
Feb.	7	31997	Ayres & Co.	Ewer and basin, tumblers, pitcher, etc	4 80
Feb.	7	31974	Mills & Abdill	Wall-paper for Treasurer's office	15 95
Feb.	7	31975	Fletcher Young	Services as clerk in Secretary of State's office	80 00
Feb.	7	31976	Capital City Gas Light Co.	Gas bill for January, 1880	55 80
Feb.	9	31983	Andrew De Barry	Services as extra janitor	9 75
Feb.	9	31984	Osgood, Harris & Co.	Fifty yards toweling	3 75
Feb.	9	31985	Railroad Gazette	Railroad Commissioners—one year's subscription	4 20
Feb.	14	32187	L. Harbach	Cylinder-desk, etc.	55 46
Feb.	14	32188	United States Express Co.	Express bills for January, 1880	11 90
Feb.	16	32197	Western Union Telegraph Co.	Messages in February, 1880	2 10
Feb.	21	32231	Telephone Co.	Box rental 3 boxes for February, 1880	10 00
Feb.	21	32232	Carter & Hussey	Books, ink, etc.	19 50
Feb.	21	32233	Parrott, Girton & Sherman	Blank books for various offices	28 00
Feb.	23	32237	Hammer & Co.	Hauling and freight	89
Feb.	28	32256	Joseph Wolford	Twenty-two and a half cords wood at \$4.00	90 00
Feb.	28	32301	Western Union Telegraph Co.	Messages in February, 1880	6 25
Feb.	28	32303	J. Parker & Co.	Four thermometers at 50 cents	2 00
Feb.	28	32304	Chicago Lumber Co.	Lumber bill for general repairs	5 46
Feb.	28	32305	C. H. Ward	White lead, oils, varnish, etc	15 45
Feb.	28	32306	Redhead & Wellslager	Dictionary, wall-paper, note paper, etc	61 80
Feb.	28	32316	Henry Young	Services as clerk in office of Secretary of State	70 00

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1880.				\$
Feb. 28	32318	J. T. Hume.....	Messenger for four weeks at \$6.....	24 00
March 6	32380	Calvin H. Palmer.....	Sawing and piling 4¾ cords of wood.....	6 37
March 6	32381	Chicago, Rock Island & P. R. R. Co.	Freight on books.....	1 90
March 6	32382	J. H. Holland.....	Painting sign for Superintendent of Public Instruction.....	5 50
March 6	32383	A. H. Walker.....	Gas fixtures.....	3 15
March 6	32384	Entwistle & O'Dea.....	Hardware bill—general repairs.....	8 35
March 6	32385	Western Union Telegraph Co.....	Messages in March, 1880.....	3 25
March 6	32386	C. B. & Q. R. R. Co.....	Freight on books.....	1 60
March 6	32387	Des Moines post-office.....	Stamps, stamped envelopes, etc.....	244 54
March 6	32388	United States Express Co.....	Express bill for February, 1880.....	17 25
March 6	32389	Capital City Gas Light Co.....	Gas bill for February, 1880.....	50 70
March 6	32390	Carl Leveke.....	Repairing chimneys on State House.....	14 65
March 6	32391	Robert McNulty.....	Hauling books and paper in February, 1880.....	6 75
March 13	32437	Western Union Telegraph Co.....	Messages—various offices.....	1 95
March 13	32438	Des Moines News.....	Printing 800 cards for Clerk of Supreme Court.....	2 50
March 13	32439	Compartet & Stark.....	Water-cooler—Executive office.....	4 75
March 13	32440	H. C. Hansen.....	One duster for State Library.....	90
March 13	32441	American Express Co.....	Express bill for February, 1880.....	4 40
March 20	32535	J. Parker & Co.....	Two thermometers.....	1 00
March 20	32536	J. D. Seeberger.....	Yale locks and door springs.....	2 50
March 20	32537	Mills & Co.....	1,000 letter heads, etc.....	15 00
March 20	32538	Western Union Telegraph Co.....	Messages in March, 1880.....	8 85
March 20	32539	A. P. Vinnedge.....	Four pails and one case of matches.....	7 60
March 20	32540	W. K. Bird.....	Crash, for toweling.....	4 00
March 20	32541	Mills & Abbill.....	Note paper, waste-baskets, pens, etc.....	8 30
March 29	32506	Mills & Abbill.....	Wall-paper, letter file and rubber sheets.....	54 10
March 29	32507	Mills & Abbill.....	Pens and ink.....	10 40

March 29 32808	Matt Parrott.....	Binding railroad magazines for Railroad Commissioners.....	4 50
March 29 32809	Western Lithograph Co.....	Five reams letter heads for Railroad Commissioners.....	40 00
March 29 32810	H. F. Getchell & Sons.....	Lumber bill for general repairs.....	29 72
March 29 32811	J. D. Seeberger.....	Bill of locks for general repairs.....	5 30
March 29 32812	Western Union Telegraph Co.....	Messages in March, 1880.....	3 25
March 29 32813	Telephone Co.....	Rent off three instruments one month.....	10 00
March 29 32814	J. L. Homer.....	Witness fee, State Reform School matter.....	1 65
March 29 32815	Des Moines Coal Co.....	Four and 58-100 tons coal at \$10 per ton.....	45 80
March 29 32816	Redhead & Wellslager.....	One-half dozen inkstands.....	1 25
March 29 32817	W. B. Mitchell & Co.....	Repairing mail-bags.....	1 90
March 29 32818	Kountz Brothers.....	Commission and postage, redemption of coupons.....	17 66
March 29 32819	James Jeffries.....	Messenger in Executive office 11 weeks.....	44 00
March 31 32856	Jno. T. Hume.....	Messenger four weeks.....	24 00
March 31 32873	E. Griffith.....	Sawing 10 cords wood at 75 cents.....	7 50
April 6 32932	J. A. Link.....	Two and one-half dozen muelage.....	5 00
April 6 32936	Mills & Abdill.....	Stationery bill.....	22 00
April 6 32937	Des Moines post-office.....	Stamps and drawer rent, March, 1880.....	144 04
April 6 32938	United States Express Co.....	Express bills, March, 1880.....	22 80
April 6 32939	W. T. Heywood.....	Stationery.....	22 00
April 6 32940	Robt. McNulty.....	Hauling books and paper in March, 1880.....	8 00
April 15 33006	Capital City Gas Light Co.....	Gas bills for March, 1880.....	72 30
April 15 33007	D. W. Johnson.....	Carpenter work, general repairs.....	9 05
April 15 33008	B. R. Sherman.....	Expenses Executive Council to penitentiary at Anamosa.....	4 15
April 15 33009	Nonpareil Printing Co.....	Advertising for bids.....	4 60
April 15 33010	L. Harbach.....	232 feet weather-strip, general use.....	6 96
April 15 33011	Hawkeye Co.....	Advertising chapters 56, 89 and 134.....	3 90
April 15 33016	United States Express Co.....	Express bills for April, 1880.....	2 40
April 15 33017	Western Union Telegraph Co.....	Messages in April, 1880.....	30 90
April 15 33018	American Express Co.....	Express bills for March, 1880.....	18 85
April 15 33019	Railroad Gazette.....	For sundry books.....	17 25
April 17 33034	E. Griffiths.....	Sawing 10 cords of wood at 75 cents per cord.....	7 50
April 17 33036	Mt. Pleasant Journal.....	Publishing Chap. 91, Acts 18th G. A.....	1 34
April 17 33037	Dubuque Times.....	Publishing Chap. 133, Acts 18th G. A.....	1 34
April 17 33038	Doyle & Williams.....	Publishing Chap. 149, Acts 18th G. A.....	1 34
April 17 33039	Matt Parrott.....	Binding books for Clerk of Supreme Court.....	42 00
April 17 33040	Mills & Co.....	Stationery.....	29 00
April 17 33041	Librarian of Congress.....	Copyright for volumes 50 and 51 "Iowa Reports.".....	2 00
April 20 33067	Robinson & Atherton.....	Gas fixtures, general use.....	41 06

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1880.				
April 22	33077	State Leader Co.	Publishing certain laws of Eighteenth General Assembly.	\$ 195 66½
April 22	33078	Nonpareil Printing Co.	Publishing chapter 169, laws of Eighteenth General Assembly.	1 67
April 22	33079	Parrott & Girtton	Blank books for various offices.	118 75
April 22	33080	D. W. Johnson	Washing and ironing 21½ dozen towels, at 50 cents.	10 75
April 22	33086	J. W. Weipert	Printing 1,500 copies Governor's Inaugural and Message.	175 00
April 24	33090	Iowa State Register.	Publishing laws and advertising.	247 70
April 24	33094	Carter, Hussey & Co.	Stationery.	8 05
April 24	33095	Western Union Telegraph Co.	Messages in April, 1880.	13 55
April 24	33096	Iowa State Journal.	Publishing laws of Eighteenth General Assembly.	9 67
April 24	33097	Pence & Detwiler.	Carpenter work, 8 days at \$2 per day.	16 00
April 24	33098	C. H. Ward & Co.	One large sponge.	1 00
May 8	33207	Jno. T. Hume	Messenger for 5 weeks, at \$6.	30 00
May 8	33208	E. G. Hull	Compiling road laws, per chapter 178, section 5, 1880.	150 00
May 8	33211	American Express Co.	Express bills for April, 1880.	5 55
May 4	33227	Mills & Co.	5,000 State warrants, and ruling 500 sheets demy.	98 50
May 4	33228	Nonpareil Printing Co.	Advertising, six squares, three times.	8 75
May 4	33229	Western Union Telegraph Co.	Messages in April, 1880.	14 95
May 4	33230	C. H. Ward.	Soap, paints, oil, etc., for general use.	8 80
May 4	33231	Redhead & Wells-lager.	Wall-paper for offices of Clerk and Supt. Public Instruction.	285 37
May 10	33238	Des Moines post-office.	Stamps, stamped envelopes, etc., in April, 1880.	170 18
May 10	33290	L. Harbach	Carpets, etc., for offices of Clerk and Supt. Public Instruction.	3 65
May 10	33291	Western Union Telegraph Co.	Messages in May, 1880.	9 00
May 10	33293	Robert McNulty.	Hauling books, paper, etc., in April, 1880.	10 50
May 11	33305	The Hawkeye Co.	Advertising, 3 squares, six weeks.	29 00
May 11	33306	Fred Hass.	One sixteen inch ventilator and 30 pounds iron pipe.	25 20
May 22	33331	Capital City Gas Light Co.	Gas bills for April 30, 1880.	89 71
May 22	33333	Holland & New	Painting bill—general repairs.	

May	22	333334	H. F. Getchell & Sons.....	Lumber bill for general repairs	56 12
May	22	333335	Perkins Brothers.....	Advertising "Proposals for printing Supreme Court Reports."...	7 00
May	22	333336	Maxwell & Witter.....	Legal services, case of <i>State v. Orwig</i>	150 00
May	22	333337	Robert Alton.....	Printing 2,500 copies "Pharmacy Act.".....	8 00
May	22	333338	Western Union Telegraph Co.....	Messages in May, 1880.....	1 60
May	22	333342	Telephone Co.....	Rent of 3 instruments for one month.....	10 00
May	28	333354	Western Union Telegraph Co.....	Messages in May, 1880.....	5 10
May	28	333355	E. Griffiths.....	Sawing and piling 12 cords of wood at \$1.00.....	12 00
May	28	333356	F. E. Daphon.....	Five thermometer and barometers combined.....	7 50
May	28	333357	Carter & Hussey.....	One 8-quire record for Executive office.....	18 00
May	28	333358	United States Express Co.....	Express bills for April, 1880.....	80 35
June	9	33470	John T. Hume.....	Services 4 weeks as messenger at \$6.00.....	24 00
June	9	33471	John Berg.....	Services as extra janitor 14 days.....	21 00
June	10	33474	T. H. Cady & Co.....	Six and one-half bushels lime.....	2 80
June	10	33475	Des Moines post-office.....	Stamps, stamped envelopes, etc., in May, 1880.....	243 82
June	10	33476	The "Times" Co.....	Advertising "Proposals for printing Supreme Court Reports."...	11 25
June	10	33477	Western Union Telegraph Co.....	Messages in May, 1880.....	4 25
June	10	33478	L. Harbach.....	Furniture and material for general repairs.....	255 64
June	10	33479	L. Harbach.....	Carpets, window fixtures, etc.—general use.....	253 26
June	10	33480	Redhead & Wellslager.....	Stationery bill.....	31 84
June	10	33481	Robert McNulty.....	Hauling 42 loads—in May, 1880.....	10 80
June	10	33482	James Laing.....	One window awning for State Library.....	6 00
June	10	33483	Capital City Gas Light Co.....	Gas bills for May, 1880.....	15 00
June	12	33491	I. N. Hartzell.....	Services as extra janitor 9½ days.....	14 25
June	14	33497	American Express Co.....	Sundry bills for May, 1880.....	108 98
June	15	33503	P. Leidecka.....	Repairing clock.....	2 50
June	15	33520	D. W. Johnson.....	Carpenter work—general repairs.....	11 80
June	17	33527	B. R. Sherman.....	Expenses as witness—case of <i>State v. Craig</i>	5 00
July	2	33712	Shea, Smith & Co.....	Three dozen letter books and 1½ dozen rubber sheets.....	94 50
July	2	33713	D. W. Johnson.....	Washing towels from April 26 to June 21, 1880.....	6 00
July	2	33714	Drake & Stephenson.....	Brushes, turpentine and varnish.....	2 55
July	2	33715	Robert McNulty.....	Hauling 50 loads, books, paper, etc., in June, 1880.....	14 75
July	2	33716	Matt Parrott.....	Auditor's ledger and journal and records for clerks.....	86 16
July	2	33717	J. G. Mitchell & Co.....	Check protector for Auditor of State.....	11 00
July	2	33718	C. R. I. & P. R. R. Co.....	Freight on sundry packages.....	10 86
July	2	33719	Redhead & Wellslager.....	Stationery bill.....	90 40
July	2	33720	American Express Co.....	Express bills for June, 1880.....	28 40
July	7	33752	L. Harbach.....	Furniture, carpets, etc., for general use.....	164 00

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1880.				
July	7 33753	Capital City Gas Light Co.	Gas bill for June, 1880	\$ 12 90
July	7 33754	Ayres & Co.	Half dozen glass tumblers	50
July	7 33755	Des Moines post-office.	Stamps, stamped envelopes, drawer rent, etc	272 06
July	7 33756	C., B. & Q. R. R. Co.	Freight on various packages	10 76
July	7 33757	C., R. I. & P. R. R. Co.	Freight on various packages	18 88
July	7 33758	Western Union Telegraph Co.	Messages in June, 1880	24 25
July	7 33759	Redhead & Wellslager	Stationery bill	28 50
July	7 33760	J. H. Wood	Curtains and fixtures, Executive office and State Library	18 50
July	7 33761	D. W. Johnson	Repairing in Railroad Commissioners' office	5 00
July	7 33762	Jas. F. Burgess	Repairing in Railroad Commissioners' office	5 00
July	10 33806	Matt Parrott	Binding and ruling, Railroad Commissioners	129 50
July	10 33807	Holland & New	Painting and papering in various offices	15 75
July	10 33808	Des M. & Ft. D. R. Co.	Freight on sundry packages	27 19
July	10 33809	Robt. McNulty	Boxes for shipping laws	40 43
July	12 33825	Western Union Telegraph Co.	Messages in July, 1880	4 55
July	12 33826	Ayres & Co.	One sponge glass, for Railroad Commissioner	35
July	14 33855	Mills & Co.	Books and stationery, various offices	49 76
July	19 33891	J. A. Crystal	Services as extra janitor	10 50
July	19 33892	L. N. Hartzell	Services as extra janitor	15 75
July	19 33895	Perkins & Gray	Four spittoons	2 50
July	20 33896	United States Express Co.	Express bill in May and June, 1880	19 95
July	24 33908	Executive Council	Expenses in visiting penitentiary at Anamosa	10 00
July	24 33909	Executive Council	Expenses in visiting penitentiary at Anamosa	10 75
July	27 33919	Western Union Telegraph Co.	Messages in July, 1880	19 20
July	27 33920	H. F. Getchell & Sons	Lumber bill, for general repairs	84 77
July	27 33921	Redhead & Wellslager	Fairbank scales, Railroad Commission	8 00
July	27 33922	C. B. Worthington	Preparing assessment table of railroad	7 00

July	27/33923	Holland & New.	Painting in office of Railroad Commissioners	44 60
July	31/33980	Jno. T. Hume.	Services five weeks as messenger	30 00
Aug.	6/34066	B. R. Sherman.	Expenses to the penitentiaries and Orphans' Home	14 00
Aug.	12/34979	Des Moines post-office.	Postage stamps	83 79
Aug.	12/34080	C. H. Ward.	Paints, oils, varnishes, etc., general repairs	5 25
Aug.	12/34081	Matt Parrott.	Binding and ruling for Clerk of Supreme Court	63 00
Aug.	12/34082	Robert McNulty	Hauling, and empty boxes	7 30
Aug.	12/34083	F. M. Mills	Rent of rooms for State Board of Health	62 50
Aug.	12/34084	Mills & Co.	Letter-heads, 3 reams	32 00
Aug.	12/34085	Gazette Co.	Advertising proposals for printing Supreme Court Reports	10 50
Aug.	12/34086	L. Harbach	Carpets and furniture, various offices	148 32
Aug.	12/34087	Carter & Hussey	One 9-quire Pharmacy Register and 6 pins of ink	18 10
Aug.	12/34088	American Express Co.	Messages in July, 1880	1 20
Aug.	12/34093	Holland & New	Painting in Land-office	3 10
Aug.	12/34094	C. B. & Q. R. R. Co.	Freight on various packages	15 00
Aug.	12/34095	Capital City Gas Light Co.	Gas bills for July, 1880	14 10
Aug.	14/34105	C. R. I. & P. R. R. Co.	Sundry freight bills	10 00
Aug.	14/34107	D. M. & Ft. D. R. R. Co.	Sundry freight bills	22 08
Aug.	14/34113	Western Union Telegraph Co.	Messages in July and August, 1880	6 05
Aug.	20/34126	C. & N. W. R'y Co.	Sundry freight bills	44 53
Aug.	20/34127	Franklin Nagle	Two cord of wood for Arsenal	10 00
Aug.	20/34128	Aloe, Bernstein & Co.	Mining compass and anemometer	96 75
Aug.	27/34140	W. L. Luchte	Papering in Governor's office	2 50
Aug.	31/34252	Jno. T. Hume	Services as messenger 4 weeks at \$6 per week	24 00
Sept.	1/34276	Des M. & Ft. D. R. R. Co.	Freight on books	1 33
Sept.	1/34277	C. R. I. & P. R. R. Co.	Freight on books	9 34
Sept.	1/34278	Henry H. Shepard	Freight on books	2 26
Sept.	1/34279	J. M. Leach	Freight on books	3 44
Sept.	1/34280	Telephone Co.	Rent of 3 instruments for one month	10 00
Sept.	7/34310	Western Union Telegraph Co.	Messages in August and September, 1880	8 65
Sept.	7/34311	Des Moines post-office	Stamps and postal cards	42 23
Sept.	7/34312	American Express Co.	Express bill for August and September, 1880	5 25
Sept.	7/34313	Robert McNulty	Hauling loads and empty boxes	10 25
Sept.	7/34314	George W. Benis	Expenses in visiting State institutions	21 25
Sept.	11/34346	Carter & Hussey	Ruling 29 reams cap	63 00
Sept.	11/34347	H. F. Getchell & Sons	Lumber bill for general repairs	6 39
Sept.	11/34348	Capital City Gas Light Co.	Gas bills for August, 1880	14 10
Sept.	22/34380	Mills & Abdill	Stationery bill	64 05

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1880.				\$
Sept. 22	34382	Redhead & Wellslager	100 memoranda pads.	6 40
Sept. 22	34383	Western Union Telegraph Co.	Messages in September, 1880	4 70
Sept. 22	34384	Geo. C. Baker & Co.	Window-glass and hardware.	4 15
Sept. 22	34385	D. B. Barnes.	Paints and oils—general repairs.	8 10
Sept. 25	34401	H. V. & H. W. Poor	One copy Railroad Manual of 1880, for R. R. Commissioners.	5 00
Sept. 25	34402	Telephone Co.	Rent of 3 instruments for 1 month.	10 00
Oct. 1	34464	Jno. T. Hume	Messenger for 4 weeks.	24 00
Oct. 11	34568	American Express Co.	Sundry bills in September and October, 1880.	44 10
Oct. 14	34581	United States Express Co.	Sundry bills in September and October, 1880.	6 20
Oct. 27	34650	Robert Alton.	Printing 500 cards for Clerk of Supreme Court.	2 25
Oct. 30	34713	Jno. T. Hume	Messenger for 5 weeks.	30 00
Nov. 11	34876	R. S. Miller.	Repairing roof and fire-wall of arsenal.	2 50
Nov. 15	34899	United States Express Co.	Sundry express bills.	29 55
Nov. 15	34900	Robert McNulty	Hauling 25 loads in October, 1880.	6 25
Nov. 15	34901	Capital City Gas Light Co.	Gas bills for September and October, 1880.	45 50
Nov. 15	34902	C. R. I. & P. R. R. Co.	Freight on 3 boxes books.	8 20
Nov. 15	34903	C. B. Worthington.	Expenses as witness in case of <i>State v. Craig et al</i> .	12 72
Nov. 15	34904	D. W. Johnson.	For carpenter work and painting—general.	26 20
Nov. 15	34905	Western Lithographing Co.	Two reams letter-heads for Railroad Commissioners.	18 00
Nov. 15	34906	Western Lithographing Co.	6,000 letter-heads for Executive department.	38 00
Nov. 15	34907	Mills & Co.	Stationery bill.	64 72
Nov. 15	34908	Des Moines post-office.	Stamps and drawer-rent for October and November, 1880.	643 19
Nov. 15	34909	Weaver & Maish.	Paints, oils and brushes.	3 25
Nov. 15	34910	Telephone Co.	Rent of 3 instruments for 1 month.	10 00
Nov. 15	34911	H. F. Getchell & Sons.	Lumber bill for general repairs.	5 75
Nov. 15	34912	Redhead & Wellslager	Stationery bill.	43 50
Nov. 15	34913	Entwistle & O'Dea	Hardware sundries.	33 73

Nov.	1534914	Western Union Telegraph Co.	Messages in September and October, 1880.	11 90
Nov.	1534915	B. R. Sherman.	Expenses as witness in case of <i>State v. Craig</i>	4 95
Nov.	1534917	Carter & Hussey.	Ruling 1 ream, paper.	1 75
Nov.	1534918	Carter & Hussey.	Printing receipts and circular letters for State Treasurer.	15 75
Nov.	1534919	S. Green.	Forty-two pounds of stove grates.	3 38
Nov.	1534920	Pioneer Coal Co.	71,000 pounds Lehigh range coal.	340 10
Nov.	1534921	Alvin P. Vinnedge.	One case matches.	5 50
Nov.	1534922	F. M. Mills.	Rent of rooms for State Board of Health.	62 50
Nov.	1534923	L. Harbach.	Carpets and furniture for general use.	118 23
Nov.	1534924	M. Jacobs.	One-half great gross pens.	15 00
Nov.	3035016	John T. Hume.	Messenger 4 weeks.	24 00
Dec.	1350639	Lewis Miles, Jr.	Messenger to Presidential Electors, per diem and expenses.	23 00
Dec.	235070	American Express Co.	Express charges on sundry packages.	20 00
Dec.	235076	Western Union Telegraph Co.	Messages in November, 1880.	216 45
Dec.	235077	Western Union Telegraph Co.	Rent of 3 instruments one month.	5 95
Dec.	235078	Riggs & Brewer.	Grading alley in rear of old State House.	10 00
Dec.	235079	Pioneer Coal Co.	4,000 pounds Lehigh nut coal at \$10 per ton.	88 85
Dec.	235080	United States Express Co.	Charges on sundry packages.	20 00
Dec.	235081	J. H. Lakin.	Paid charges on books.	58 25
Dec.	235082	W. H. Fleming.	Expenses as witness in case of <i>State v. Craig</i> .	2 35
Dec.	235083	Robert McNulty.	Hauling 22 loads books, paper, etc., in November, 1880.	15 25
Dec.	635114	C. B. Worthington.	Clerk to Board of State Canvassers, general election of 1880, 6 days	5 25
Dec.	635116	D. B. Barnes.	White lead, oil, etc., general repairs.	18 00
Dec.	635117	Merrill, Keeney & Co.	Cloth for repairing desks.	3 80
Dec.	635118	Redhead, Wellslager & Co.	Two books for Railroad Commissioners.	5 00
Dec.	635119	Rollins & Langan.	Twenty-four pounds 30 B. C. twine at 30 cents.	3 35
Dec.	635120	W. T. Hammond.	Clerk to B'd of State Canvassers, general election of 1880, 6 days	7 20
Dec.	635121	L. Harbach.	Furniture and repairs.	18 00
Dec.	635122	American Union Telegraph Co.	Messages in December, 1880.	5 15
Dec.	1135186	United States Express Co.	Charges on packages of books sent to counties.	1 15
Dec.	1135187	W. N. Chalfant.	Repairs on instrument for Prof. Leonard.	99 30
Dec.	1135188	H. F. Getchell & Sons.	Lumber bill for general repairs.	2 87
Dec.	1135189	Holland & New.	Painting and material for Arsenal.	2 08
Dec.	1135190	Des Moines post-office.	Stamps, etc., in November, 1880, general use.	86 60
Dec.	1535215	H. E. Teachout & Co.	Ice bills for 1880.	669 90
Dec.	1535216	Des M. & Ft. D. R. Co.	Freight on one box of books.	43 54
Dec.	1535217	C. R. I. & P. R. Co.	Freight on books.	57
Dec.	1535246	E. W. Smith.	Purchase of tax sale certificate on "Orwig property."	8 45
				830 00

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war.	No. of war.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
				\$
1880.				
Dec. 20	35261	Mills & Abdill.....	Stationery for State Board of Health.....	94 10
Dec. 20	35262	Capital City Gas Light Co.....	Gas bills for November, 1880.....	47 70
Dec. 24	35263	Mills & Abdill.....	Paper for general use.....	133 00
Dec. 24	35266	F. M. Mills.....	Rent of rooms for use of State Board of Health.....	62 50
Dec. 24	35267	Compartet & Stark.....	One Argand stove and fittings.....	56 88
Dec. 30	35330	T. E. Dapron.....	Reseating three cane-bottomed chairs.....	3 00
Dec. 30	35335	Jno. H. Gear.....	Expenses of members of Executive Council to Anamosa.....	15 00
Dec. 30	35337	C. R. I. & P. R. R. Co.....	Freight on two boxes stationery.....	3 30
Dec. 30	35338	United States Express Co.....	Charges on sundry packages in December, 1880.....	69 40
Dec. 30	35339	A. D. Littleton.....	Sheriff of Polk county, fees in case of <i>State v. Orwig</i>	38 20
Dec. 31	35356	Jno. T. Hume.....	Services as messenger five weeks.....	30 00
Dec. 31	35360	Robt. McNulty.....	Washing and ironing 8 10-12 dozen pieces, at 75 cents per dozen.....	6 63
Dec. 31	35379	C. R. I. & P. R. R. Co.....	Freight on two boxes books.....	1 14
1881.				
Jan. 6	35460	United States Express Co.....	Charges on book to various counties.....	12 40
Jan. 6	35461	Alvin P. Vinnedge.....	1/2 dozen brushes and 2 dozen brooms.....	5 70
Jan. 6	35462	S. A. Ayres & Co.....	Three cuspidores.....	3 00
Jan. 6	35463	Radhead, Wellslager & Co.....	One great gross rubber bands.....	4 20
Jan. 6	35464	Carter & Hussey.....	One dozen 4-ounce scarlet ink.....	6 00
Jan. 6	35465	Des Moines post-office.....	Stamps and drawer rent for December, 1880.....	68 76
Jan. 6	35466	American Express Co.....	Charges on sundry packages sent to counties.....	133 55
Jan. 6	35467	Wm. H. Fleming.....	Paid for repairing chair.....	1 25
Jan. 6	35468	Wm. Foster.....	Gas fixtures for State Board of Health.....	2 95
Jan. 6	35469	Robt. McNulty.....	Hauling 34 loads in December, 1880.....	8 50
Jan. 8	35562	Western Union Telegraph Co.....	Messages in December, 1880.....	7 85
Jan. 8	35563	American Express Co.....	Charges on one package.....	7 70
Jan. 8	35564	W. O. Curtis.....	For tax cert., lot 8, block 7, W. A. Scott's addition to Des Moines.....	98 10

Jan.	835565	Frank Bennett	For tax cer't, lots 1, 2, block 7, W. A. Scott's Add. to Des Moines.	144 11
Jan.	10 35571	Telephone Co.	Rent of 3 instruments for 1 month	5 00
Jan.	12 35587	S. J. Chester	Expenses in arresting Thomas Walburn	17 50
Jan.	13 35590	Railroad Gazette	One year's subscription by Railroad Commissioners.	4 20
Jan.	17 35602	Carter & Hussey	500 blank receipts for Treasurer of State	7 00
Jan.	17 35603	S. A. Ayers & Co.	One cuspidor for Railroad Commissioners	50
Jan.	17 35604	D. W. Johnson	Washing and ironing and carpenter work	18 20
Jan.	21 35611	E. H. Conger	Expenses of Executive Council to Penitentiary at Ft. Madison.	25 25
Jan.	21 35612	Capital City Gas Light Co.	Gas bills for December, 1880	48 30
Jan.	21 35613	Bolton Brothers	Hardware bill for general repairs	42 30
Jan.	25 35620	Telephone Co.	Rent of 3 instruments for 1 month	10 00
Jan.	25 35621	Mills & Co.	Stationery bill—general use	92 70
Jan.	25 35622	Mills & Co.	1,000 copies R. R. Commissioners' report, and 175 circulars.	484 00
Jan.	29 35649	E. G. Morgan, Jr.	Making abstracts and copying R. R. Commissioners' report	333 33
Jan.	29 35650	T. H. Cady & Co.	Two tons nut coal, at \$11, for Railroad Commissioners	22 00
Jan.	31 35670	Jno. T. Hume	Messenger for 4 weeks	24 00
Feb.	5 35766	Western Union Telegraph Co.	Messages in January, 1881	5 65
Feb.	5 35767	Carter & Hussey	One official record for Secretary of State	18 00
Feb.	5 35768	United States Express Co.	Express bills for January, 1881	10 30
Feb.	5 35769	Goodwin & Parmelee	Repairing time-lock on State Treasurer's safe	6 00
Feb.	5 35770	Robert McNulty	Hauling 25 loads in January, 1881	6 25
Feb.	5 35771	L. Harbach	One office chair for Auditor of State	15 00
Feb.	5 35772	C. H. Ward	Soap, inkstand and varnish	9 75
Feb.	5 35773	Redhead, Wellslager & Co	10,000 9-inch envelopes	27 50
Feb.	5 35774	L. Harbach	One book-case for State Board of Health	45 35
Feb.	8 34779	D. A. Scholes	Painting 1 book-case	5 00
Feb.	8 35780	Capital City Gas Light Co.	Gas bills for January, 1881	38 55
Feb.	8 35781	Compartet & Stark	Locks and 4 keys	5 25
Feb.	9 35784	American Express Co.	Charges on sundry packages	5 95
Feb.	15 35806	C., B. & Q. R. R. Co.	Quitclaim deed to se. qr. 13, and ne. ne and sw. ne. 23, all in Twp. 70, range 16, Appanoose county, Iowa.	1,042 00
Feb.	24 35841	W. H. Shaw & Co.	Repairs on seals for Secretary and Auditor of State	54 60
Feb.	24 35842	L. E. Ayers	Compiling the insurance laws of Iowa	25 00
Feb.	24 35843	Gust Newlen	Repairing 8 office chairs	10 00
Feb.	24 35844	C. W. von Coelln	Expenses to Superintendents' convention	68 40
Feb.	24 35845	Des Moines post-office	Stamps, stamped envelopes and box rent	734 67
Feb.	24 35846	Fish & Co	One rubber hand-stamp for Railroad Commissioners	1 50
Feb.	24 35847	Weaver & Maish	Duster, paint, oil, etc., for general use	2 75

MISCELLANEOUS EXPENDITURES—CONTINUED.

State of War.	No. of War.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
				\$
1881.				
Feb. 24 35848		Compart & Stark.	Hardware bill and repairs	10 75
Feb. 24 35849		Matt Parrott.	Ruling and binding, general use.....	110 70
Feb. 24 35850		Telephone Co.	Rent of 3 instruments for 1 month.....	10 00
Feb. 24 35851		C. H. Palmer.	Sawing and piling 6½ cords wood.....	5 62
Feb. 26 35853		M. Markey.	Forty cords of wood at \$5.50 per cord.....	200 75
Feb. 26 35857		Western Union Telegraph Co.	Messages in February, 1881.....	9 95
Feb. 26 35858		C. R. I. & P. R. Co.	Freight on 7 cases books.....	16 20
Feb. 26 35859		J. R. Thomas.	Blacksmith work, for general repairs	4 65
Feb. 28 35880		Jno. T. Hume.	Messenger for four weeks.....	24 00
Feb. 28 35916		Mills & Co.	Stationery and printing, various offices.....	160 83
March 1 35916		Robert McNulty.	Hauling 29 loads and washing and ironing	8 75
March 14 35979		F. E. Dupron.	Repairing 4 chairs	4 00
March 14 35980		Matt Parrott.	Making 74 paper boxes for Governor's office.....	28 50
March 14 35981		Western Union Telegraph Co.	Sundry messages in February and March, 1881.....	18 65
March 14 35982		American Express Co.	Charges on sundry packages.....	8 90
March 14 35983		D. A. Scholes.	Graining sink for Auditor of State.....	1 00
March 14 35984		Capital City Gas Light Co.	Gas bills for February, 1881.....	33 80
March 14 35985		D. B. Barnes.	Brush, paints and oils, general use	1 85
March 14 35986		United States Express Co.	Charges on sundry packages.....	4 90
March 14 35987		Matt Parrott.	Binding Railroad Commissioners Reports and other books	780 48
March 14 35988		S. A. Ayres & Co.	Seven cuspidores	8 75
March 26 36035		Rollins & Langan.	Twelve pounds twine.....	3 90
March 26 36036		H. Robinson.	Gas fixtures, various offices	12 35
March 26 36037		Entwistle & O'Dea.	Hardware and empty boxes.....	0 85
March 31 36033		J. D. McGarrough.	Hauling 27 loads in March, 1881.....	6 75
April 2 36123		E. Griffith.	Sawing and piling 33¾ cords of wood.....	33 00
April 2 36126		Russian Moheta Pen Co.	Twelve gross steel pens.....	15 00

April	236127	Henry Humb.	One calendar office-clock.....	13 00
April	236128	Des Moines post-office	Stamps, etc.....	1 00
April	236129	Weaver & Maish.	Four feather dusters.....	8 25
April	236130	Redhead, Wellslager & Co	5,500 envelopes.....	19 88
April	236131	S. Brott	One dozen office-brooms.....	8 00
April	236132	Carter & Hussey.	Blank books and stationery.....	42 55
April	236133	Telephone Co.	Rent of 3 instruments for 1 month.....	10 00
April	236134	Western Union Telegraph Co.	Messages in March, 1881.....	10 25
April	636201	Hammer & Co.	Freight on 3 cases books.....	50
April	736203	Pioneer Coal Co	15,160 pounds Lehigh coal.....	87 15
April	736204	Mills & Abdill.	One Webster's Unabridged Dictionary.....	9 50
April	736205	United States Express Co.	Charges on sundry packages.....	18 20
April	836216	Geo. H. Gardner	Making abstract of title to lots 1, 2 and 3, W. A. Scott's Addition; also on lot 1, official plat of nw. qr. sec. 8, 78, 24.....	7 50
April	836217	A. Davison	Two calves for post-mortem.....	16 00
April	836218	H. J. Delmer	Medical services for State Board of Health.....	60 00
April	1536264	American Express Co	Charges on sundry packages.....	20 20
April	1536265	Mrs. S. B. Maxwell.	One Webster's Dictionary.....	8 40
April	1536266	American Express Co	Sundry bills for Railroad Commissioners.....	8 70
April	1536267	Redhead, Wellslager & Co.	Two dozen senate pads—legal.....	6 00
April	1536268	H. F. Getchell & Sons.	Lumber bill for general repairs.....	15 53
April	1536269	United States Express Co.	Sundry bills for Railroad Commissioners in March, 1881.....	20 20
April	1536270	H. D. Hetherington.	Fees as sheriff in case <i>Howard v. Central-Iowa Ry Co.</i>	1 70
April	2236312	Alvin P. Vinnedge	One case matches.....	6 25
April	2236313	Capital City Gas Light Co	Gas bills for March, 1881.....	16 20
April	2236314	Western Union Telegraph Co.	Messages in April, 1881.....	16 30
April	2236315	K. C. Naylor.	Repairing 4 clocks.....	7 50
April	2936326	Frank Bennett.	Purchase of tax certificate on lots 1 and 2, block 7, W. A. Scott's Addition to Des Moines.....	71 19
April	3036342	Jno. T. Hume.	Messenger for 5 weeks.....	30 00
May	336391	J. D. McGarraugh	Hauling 20 loads in April, 1881.....	7 25
May	636441	I. N. Hartzell	Repairing fence at Governor's Square, 8 days.....	16 00
May	636444	M. P. Steel	Repairing fence at Governor's Square, 8 days.....	16 00
May	636445	Weaver & Maish	Two thermometers.....	1 20
May	636446	A. G. Sessions.	One map of the United States.....	2 00
May	636447	C. H. Ward	Paints, oils, and soap.....	3 90
May	1136461	E. H. Conger	Expenses of Executive Council in visiting State institutions.....	30 25
May	1236467	Capital City Gas Light Co	Gas bills for April, 1881.....	32 25

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war- rant.	No. of war- rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1881.				
May 16	36498	Western Lithographing Co.	Lithograph work for sundry offices.	\$ 140 00
May 21	36506	E. W. Sale	Plastering and material at Arsenal.	29 15
May 21	36507	J. L. Kaler.	Painting at Arsenal, 4 days.	8 00
May 21	36508	F. Olmstead.	Painting at Arsenal, 8 days.	24 00
May 21	36509	M. C. Patrick.	Painting at Arsenal, 5½ days.	13 75
May 28	36526	Mills & Co.	416 reams book paper.	2,406 60
May 28	36527	Ward, Sessions & Ward.	Six and one-half ounces sponges.	65
May 28	36528	W. V. Lucas.	Expenses visiting on State business.	16 50
May 28	36529	Mills & Co.	Printing and stationery.	49 75
May 28	36530	Redhead, Wellslager & Co.	Two dozen Arnold's ink.	12 00
May 31	36531	Entwistle & O'Dea.	Repairing two stoves in Senate Chamber.	26 25
May 31	36547	J. D. McGarraugh.	Hauling 25 loads in May, 1881.	6 25
May 31	36565	Jno. T. Hume.	Messages for 4 weeks.	24 00
June 2	36623	Mills & Co.	Rent of rooms to State Board of Health.	62 50
June 2	36624	E. H. Conger.	Taxes paid on various lots.	422 90
June 3	36625	Henry Richmond.	Cleaning and painting at Arsenal.	34 50
June 3	36626	United States Express Co.	Charges on various packages.	6 70
June 3	36630	United States Express Co.	Charges on various packages.	60
June 3	36631	Western Lithographing Co.	Engraving blank commissions.	224 25
June 3	36632	Mills & Co.	Printing and stationery.	34 50
June 3	36633	Telephone Co.	Rent of 4 instruments 1 month.	13 00
June 3	36634	Frank Thurber.	Graining press stand and book-case.	2 50
June 11	36682	Van Valkenburg & Hamilton.	Legal services in <i>Smith et al. v. E. C. McMillan</i> .	22 50
June 22	36715	Loughran & Hillis.	Casting for repairs.	9 10
June 22	36716	J. L. Kaler.	Painting at Arsenal, 21½ days.	48 00
June 25	36722	Des Moines post-office.	Stamps, stamped envelopes, etc.	545 67
June 25	36723	Ward, Sessions & Ward.	One varnish brush.	30

June	25 36724	Redhead, Wellslager & Co.	Stationery for general use.	23 45
June	25 36725	American Express Co.	Charges on several packages.	2 70
June	25 36726	American Express Co.	Charges on two packages.	40
June	25 36727	H. F. Getchell & Sons.	Lumber bill for general repairs.	61 15
June	25 36728	Weaver & Maish.	Duster, sponge, oils, and paints.	9 20
June	25 36729	John H. Hussey.	Expenses of Executive Council to Glenwood.	4 00
June	25 36730	Carter & Hussey.	One 6 1/4-quire general index.	30 00
June	25 36731	Iowa State Journal.	Advertising "Proposals for Stationery," 7 squares, 4 times.	18 50
June	25 36732	Capital City Gas Light Co.	Gas bills for May, 1881.	8 10
June	25 36733	C. W. von Coelln.	One bottle of ink and 3 quires letter paper.	4 50
June	25 36734	Holland & New.	Calculating for Treasurer of State.	4 80
June	25 36735	Holland & New.	Repairing in office of Railroad Commissioners.	5 60
June	25 36736	Ward, Sessions & Ward.	Paints, oils, and soap.	3 90
June	25 36737	Redhead, Wellslager & Co.	Wall paper for Railroad Commissioner's office.	8 58
June	25 36738	Farron Olmsted.	Painting at Arsenal 23 days.	64 50
June	25 36739	Western Union Telegraph Co.	Messages in April, May, and June, 1881.	10 40
June	30 36775	A. E. Martin.	Right of way for sewer for penitentiary at Anamosa.	97 35
July	15 36971	J. D. McGarraugh.	Hauling 24 loads in June, 1881.	6 00
July	15 36971	W. V. Lucas.	Expenses to Woodbury county to settle W. and D. account.	7 25
July	15 36974	Matt Parrott.	Ruling and binding for Clerk of Supreme Court.	81 00
July	15 36975	Des Moines post office.	Rent of drawer for one quarter.	1 00
July	15 36976	Charles E. Risser.	Three yards carpet at \$1.	3 00
July	15 36977	L. Harbach.	Furniture for various offices.	90 00
July	15 36978	Carter & Hussey.	Blank books for Governor and Auditor.	36 00
July	15 36979	Bolton Brothers.	Hardware bill for general repairs.	34 41
July	15 36980	Redhead, Wellslager & Co.	One-half ream 140 pounds blotting-paper.	14 00
July	15 36981	C. H. Ward.	Brush, oils, paints, etc., general use.	8 75
July	15 36982	American Express Co.	Charges on sundry packages in June, 1881.	75 79
July	15 36983	D. W. Johnson.	Carpenter and chair work.	4 00
July	15 36984	Railway Age.	Subscription one year for Railroad Commissioners.	4 00
July	15 36985	United States Express Co.	Charges on sundry packages of books.	47 82
July	15 36986	Capital City Gas Light Co.	Gas bills for June, 1881.	9 30
July	21 37018	Gilman, Son & Co.	Commission for negotiating \$100,000 W. and D. warrants.	250 00
July	21 37019	Iowa National Bank.	Commission for negotiating \$25,000 W. and D. warrants.	62 50
July	26 37034	Telephone Co.	Rent of 4 instruments one month.	13 00
July	26 37035	Matt Parrott.	Binding various reports.	8 50
July	26 37036	Des Moines post-office.	Postage stamps—general use.	36 24
July	26 37037	Merrill & Keeney.	Twenty yards matting—Secretary of State.	19 50

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rmt.	No. of war-rmt.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1881.				
July 26	37038	Western Union Telegraph Co.	Messages in June and July, 1881	13 50
Aug. 1	37124	Western Lithograph Co.	3,000 No. 9 white envelopes, lithographed.	24 00
Aug. 1	37125	Redhead, Wellslager & Co.	5,000 No. 6 white envelopes, plain.	10 00
Aug. 1	37126	J. A. T. Hull.	Expenses to Lyon county to examine State lands, \$4.75, and postage stamps received for fees in office, \$24.71.	29 46
Aug. 1	37127	J. D. McGarraugh.	Hauling 23 loads of books, paper, etc., in July, 1881.	5 75
Aug. 1	37128	B. R. Sherman.	Expenses as witness, case of <i>State v. Craig</i>	20 15
Aug. 1	37129	J. W. Randolph.	One hair brush.	90
Aug. 1	37130	Mills & Co.	Printing, ruling, and paper	68 25
Aug. 1	37131	H. V. & H. W. Poor.	One copy, 1881, R. R. Manual for Railroad Commissioners.	5 00
Aug. 27	37246	Western Lithographing Co.	2,000 letter-heads, etc.	21 00
Aug. 27	37247	Iowa School Furniture Co.	One door and two window screens.	3 05
Aug. 27	37248	Western Telephone Co.	Rent of 4 instruments one month.	13 00
Aug. 27	37249	Cartier & Hussey.	Thirty and one-fourth reams 14-pound cap, etc.	99 17
Aug. 27	37250	Mills & Co.	Printing, paper, etc.	30 00
Aug. 27	37251	C. B. Worthington.	Labor in preparing table of assessment of railroad.	10 50
Aug. 27	37252	A. P. Vinnedge.	One case matches, $\frac{1}{2}$ dozen scrub brushes, etc.	2 63
Aug. 27	37253	Capital City Gas Light Co.	Gas bills for July, 1881.	10 20
Aug. 27	37254	C. H. Ward & Co.	Paints, oil, etc., for Arsenal.	134 25
Aug. 27	37255	Redhead, Wellslager & Co.	Stationery bill, general use.	68 17
Aug. 27	37257	A. M. Farr.	Commissioner to examine insane patient.	12 00
Aug. 27	37258	R. Ambler.	Commissioner to examine insane patient.	10 00
Aug. 27	37259	G. C. Van Allen.	Commissioner to examine insane patient.	10 00
Aug. 27	37260	J. R. Davison.	Commissioner to examine insane patient.	2 00
Aug. 31	37321	Western Union Telegraph Co.	Messages in July and August, 1881.	17 60
Sept. 2	37357	J. D. McGarraugh.	Hauling 19 loads books, etc., in August, 1881.	4 75
Sept. 6	37379	Telephone Co.	Rent of 4 instruments 1 month.	13 00

Sept. 687380	Des Moines post-office	Stamps, postal-cards, etc., for August, 1881.....	481 37
Sept. 687378	F. M. Mills.....	Rent of rooms for State Board of Health.....	62 50
Sept. 687377	J. F. Bushnell	Nine Des Moines city directories at \$3.....	27 00
Sept. 8087484	Eclipse Coal Co.....	Coal bill for general use	759 48
Total			\$29,999 91

PROVIDENTIAL CONTINGENCIES.

Amount appropriated per section 7, chapter 166, acts of 1880.\$10,00.00

The amount expended was as follows; viz.,

July 23, 1880.	To E. R. S. Woodrow, for water supply—Asylum for Feeble-Minded Children	\$1,039.26
Sept. 11, 1880.	To J. H. Stubenrauch for repairs on roof—Deaf and Dumb building	251.15
Nov. 15, 1880.	To W. J. Moir for water supply, Reform School building	200.00
Nov. 19, 1880.	To E. R. S. Woodrow for water supply—Asylum for Feeble-Minded Children	277.31
Dec. 18, 1880.	To C. C. Horton, repairs on Iowa Soldiers' Orphans' Home buildings	3,185.00
Jan. 28, 1881.	To E. C. McMillan, pest house—Iowa Penitentiary at Fort Madison.....	132.87
May 11, 1881.	Dean Brothers, steam pump—Iowa Penitentiary at Fort Madison.....	640.00
Total.....		<u>\$5,725.59</u>
Balance unexpended September 30, 1881.....		<u>\$4,274.41</u>

RAILROAD PROSECUTIONS.

Unexpended balance September 30, 1879.....\$ 5,475.00
 No warrants were issued on this fund during the past fiscal term.

HOSPITAL FOR INSANE AT INDEPENDENCE—(COUNTY DUES).

The Superintendent has certified to this office, quarterly, the amount due from each county, on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal term ending September 30, 1881, amounted in the aggregate to. \$122,480.79

Under section 1390, Code of 1873, Auditor's warrants have issued to the Treasurer of the Hospital during the same period amounting to..... 142,005.54

Showing a deficiency of.....\$ 19,584.00

HOSPITAL FOR INSANE AT MOUNT PLEASANT—(COUNTY DUES.)

The Superintendent has certified to this office, quarterly, the amount due from each county, on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal term ending September 30, 1881, amounted in the aggregate to.....\$155,170.99

Under section 1390, Code of 1873, Auditor's warrants have been issued to the Treasurer of the Hospital during the same period, amounting to..... 197,782.13

Showing a deficiency of.....\$ 42,611.14

STATEMENT No. IV.

ESTIMATED RECEIPTS.

For the fiscal term commencing October 1, 1881, and ending on the 30th day of September, 1883:

General revenue—

From State taxes, two-mill levy	\$1,657,000.00
From interest... ..	35,000.00
From insane dues, from counties	270,000.00
From Orphans' Home dues, from counties.....	12,000.00
From sales of laws.....	1,000.00
From peddlers' licenses.....	1,500.00
From insurance companies, for taxes.....	90,000.00
From insurance companies, for fees by Auditor.....	42,000.00
From Secretary of State, for fees	6,000.00
From Register of State Land-office, for fees	200.00
From Clerk of Supreme Court, for fees	7,000.00
From special taxes, account of Railroad Commission ex- penses.....	32,000.00
From special taxes, from telegraph companies.....	7,500.00
From all other sources	1,500.00
From war and defense bond tax.....	40,000.00
Total.....	\$2,202,700.00

TABLE No. V.

ESTIMATED EXPENDITURES

For the fiscal term commencing October 1, 1881, and ending September 30, 1883, exclusive of extraordinary appropriations; also, estimated appropriations required to pay salaries and other expenses until April 1, 1884.

ACCOUNTS.	Estimated ex- penditures.	Amount of appropria- tion requir- ed to pay to April 1, 1884.
Adjutant-general's salary	\$ 3,000 00	\$ 3,000 00
Adjutant-general's ordnance-sergeant's salary	1,000 00	1,000 00
Attorney-general's salary	3,000 00	3,000 00
Attorney-general's per diem	1,400 00	General law.
Auditor of State's salary	4,400 00	4,400 00
Auditor of State's deputy's salary	2,400 00	2,400 00
Auditor of State's clerk's fund	7,000 00	7,000 00
Clerk of the Supreme Court's salary	4,400 00	4,400 00
Clerk of the Supreme Court's clerk's fund	2,800 00	2,800 00
Circuit judges' salaries	74,800 00	74,800 00
District judges' salaries	61,600 00	61,600 00
District-attorneys' salaries	16,800 00	16,800 00
Governor's salary and room rent	7,200 00	7,200 00
Governor's contingent fund	5,000 00	5,000 00
Governor's private secretary's salary	2,400 00	2,400 00
Janitor's and night watchers' pay	6,500 00	6,500 00
Railroad Commissioners' salaries	18,000 00	18,000 00
Railroad Commissioners' Secretary's salary	3,000 00	3,000 00
Railroad Commission current expenses	11,000 00	11,000 00
Register of State Land-office's salary	2,000 00	2,000 00
Register of State Land-office's deputy's salary	1,000 00	1,000 00
Secretary of State's salary	4,400 00	4,400 00

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated ex- penditures.	Amount of appropria- tion requir- ed to pay to April 1, 1884.
Secretary of State's deputy's salary	\$ 2,400 00	\$ 2,400 00
Secretary of State's clerks' fund	2,500 00	2,500 00
State Inspector of Coal Mines	3,000 00	3,000 00
State Librarian's salary	2,000 00	2,000 00
State Treasurer's salary	4,400 00	4,400 00
State Treasurer's deputy's salary	2,400 00	2,400 00
State Treasurer's clerks' fund	2,000 00	2,000 00
State Superintendent of Public Weights and Measures' salary	100 00	100 00
Superintendent of Public Instruction's salary	4,400 00	4,400 00
Superintendent of Public Instruction's deputy's salary	2,400 00	2,400 00
Superintendent of Public Instruction's clerk's fund	2,000 00	2,000 00
Supreme Judges' salaries	40,000 00	40,000 00
Supreme Court contingent expenses	2,000 00	2,000 00
Adjusting permanent school fund and revenue accounts	500 00	General law.
Agricultural College—Trustee's mileage	2,000 00	General law.
Agricultural societies	36,000 00	General law.
Arrest of fugitives	9,000 00	General law.
Asylum for Feeble-Minded Children, support	42,000 00	General law.
Asylum for Feeble-Minded Children, Trustees' expenses	1,800 00	General law.
Blind institution, for clothing	1,000 00	General law.
Blind institution, for support	16,000 00	General law.
Blind institution, for pupillage	25,000 00	General law.
Deaf and dumb institution, for clothing	1,500 00	General law.
Deaf and dumb institution, for support	14,000 00	General law.
Deaf and dumb institution, for pupillage	47,000 00	General law.
Distribution House and Senate Journals	1,200 00	General law.
Des Moines River lands	4,000 00	General law.
Hospitals for Insane, county dues and State patients	370,000 00	General law.

Hospitals for insane, Trustees' expenses	3,000 00	General law.
Interest on war and defense fund warrants	5,000 00	General law.
Interest on school fund loans	40,000 00	General law.
Iowa Orphans' Home, county dues	15,000 00	General law.
Iowa Soldiers' Orphans' Home, support	15,000 00	General law.
Iowa Soldiers' Orphans' Home, Trustees' expenses	500 00	General law.
Iowa Weather Service	2,000 00	General law.
Miscellaneous expenditures	35,000 00	General law.
New capitol	155,000 00	General law.
Nineteenth General Assembly, expenses	100,000 00	General law.
Penitentiary at Anamosa, guards' pay	25,000 00	General law.
Penitentiary at Anamosa, officers' salaries	13,380 00	General law.
Penitentiary at Anamosa, support	35,000 00	General law.
Penitentiary at Ft. Madison, guards' pay	45,000 00	General law.
Penitentiary at Ft. Madison, officers' salaries	13,380 00	General law.
Penitentiary visitor	50 00	General law.
Providential contingencies	10,000 00	General law.
Relief of Metz	480 00	General law.
State binding	25,000 00	General law.
State Historical Society	2,000 00	General law.
State Horticultural Society	2,000 00	General law.
State Library	4,000 00	General law.
State Board of Health, salary of Secretary and current expenses	10,000 00	General law.
State militia	40,000 00	General law.
State printing	35,000 00	General law.
State Normal School, support	18,000 00	General law.
State Normal School, Directors' expenses	1,200 00	General law.
State Reform School, support	50,000 00	General law.
State Reform School, Trustees' expenses	1,500 00	General law.
State University, endowment fund	40,000 00	General law.
State University, Board of Regents' expenses	2,000 00	General law.
Stationery	20,000 00	General law.
Supreme Court Reporter's salary	4,000 00	General law.
Teachers' Institutes	9,900 00	General law.
War and defense fund, warrants and bonds	127,500 00	General law.
Total	\$1,787,650.00	

WARRANTS.

REVENUE.

Amount of warrants outstanding Oct. 1, 1879	\$ 96,993.54
Amount issued from Oct. 1, 1879, to Sept. 30, 1881.....	1,940,249.87
Total.....	\$2,037,243.41
Deduct amount redeemed from Oct. 1, 1879, to Sept. 30, 1881.....	2,015,149.67
Leaves outstanding Sept. 30, 1881.....	\$ 22,093.74

WAR AND DEFENSE FUND, WARRANTS.

Amount of warrants outstanding Oct. 1, 1879.....	\$135.43
(None issued or redeemed this fiscal term.)	

WAR AND DEFENSE FUND, REVENUE.

The following warrant was issued in accordance with the provisions of chapter 81, section 1, acts of 1864; and chapter 63, section 2, acts of 1866.

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT ISSUED.	Amount.
1879. Oct.	830737	W. R. Ellis.....	To pay certain soldiers of the Sixth Regiment, Iowa Infantry, for the time served between the time of enlisting in the State service to time of mustering into United States service.	\$ 6.93

Disbursement of the Auditor of State's clerk fund, showing the amount of warrants issued on said fund and to whom issued, from Oct. 1, 1879, to and including Sept. 30, 1881.

To L. E. Ayers, book-keeper	\$2,450.00
To R. W. Russell, insurance department clerk.....	1,125.00
To W. T. Wilkinson, insurance department clerk	691.33
To Sallie C. Griffiths, extra clerk.....	151.00
To Hattie Raybourne, extra clerk.....	10.00
To F. A. Shepard, extra clerk.....	38.00
To John C. Parish, extra clerk.....	275.00
To Lewis Case, extra clerk.....	20.00
To Cynthia Duff, extra clerk.....	15.00
To A. E. McMurray, extra clerk.....	68.00
To S. M. Hayt, extra clerk.....	58.00
Total.....	\$4,901.33

Disbursement of the Governor's contingent fund, showing the amount of warrants issued on said fund and to whom paid, from Oct. 1, 1879, to and including Sept. 30, 1881.

To C. B. Worthington, clerk.....	\$2,300.00
To Robert Aiton, clerk.....	1,791.84
To Wm. H. Fleming.....	625.00
To James Jeffries.....	11.00
To M. Rosenstine.....	47.50
To John H. Gear.....	71.95
To R. S. Finkbine.....	6.50
To M. A. Cleaves.....	91.58
To sundry county clerks.....	10.50
To C. N. Wright.....	29.40
Total.....	<u>\$4,985.07</u>

Disbursement of the Secretary's clerk fund, showing the amount of warrants issued on said fund and to whom issued, from Oct. 1, 1879, to and including Sept. 30, 1881.

To Wm. T. Hammond	\$ 840.00
To Henry Young, clerk.....	575.00
To F. W. Young, clerk.....	300.00
To Belle Vinnedge.....	35.00
To E. G. Hull.....	818.50
Total.....	<u>\$2,068.50</u>

Disbursement of the Treasurer's clerk fund, showing the amount of warrants issued on said fund and to whom issued, from October 1, 1879, to and including Sept. 30, 1881.

To Wm. S. Bemis.....	\$1,083.34
To Arthur R. Bemis.....	250.00
To D. W. Smith.....	750.00
Total.....	<u>\$2,083.34</u>

Disbursement of the Superintendent of Public Instruction's clerk fund, showing the amount of warrants issued on said fund and to whom issued, from Oct. 1, 1879, to and including Sept. 30, 1881.

To J. B. McGorriak.....	\$1,280.00
To C. L. von Coelln	728.00
To Mrs. George Knowlton.....	10.00
Total.....	<u>\$2,018.00</u>

Disbursement of the Clerk of the Supreme Court's clerk fund, showing the amount of warrants issued on said fund and to whom issued, from Oct. 1, 1879, to and including Sept. 30, 1881.

To W. W. Williams.....	\$1,115.00
To C. T. Jones.....	900.00
To J. A. Hirshall.....	6.00
To Belle Vinnedge.....	8.00
To A. Mathews.....	15.00
To Emma Howell.....	14.00
To H. P. Holmes.....	309.00
To F. A. Shepard.....	12.00
To H. C. Gilman.....	10.00
To D. T. Dumont.....	6.00
To C. A. Mathews.....	34.00
To Mary E. Young.....	177.00
To C. H. Gilmore.....	8.00
To A. J. Hirsche.....	8.00
To C. A. Saunders....	5.00
To D. W. Smith.....	22.00
To Amy A. Christ.....	48.00
Total.....	<u>\$2,697.00</u>

REPORT OF EXPENDITURE OF GOVERNOR'S CONTINGENT FUND.

STATE OF IOWA,
EXECUTIVE DEPARTMENT,
Des Moines, October 1, 1881. }

HON. W. V. LUCAS, *Auditor of State*:

SIR—I have the honor to submit the following report of the disbursements of the contingent fund of the Executive office for the fiscal term ended the thirtieth day of September last:

Under section 4, chapter 170, acts of the Seventeenth General Assembly.

For pay of C. B. Worthington, clerk.....	\$ 600.00
For pay of Robert Aiton, clerk.....	450.00
For pay of W. H. Fleming, extra services.....	250.00
For pay of Morris Rosenstine, copying	12.50
For pay of James Jeffries, messenger during legislative session.....	11.00
For expense of visiting State institutions....	10.00—\$ 1,338.50
Amount of appropriation previously expended.....	2,533.14
	<hr/>
	\$ 3,866.64
Amount of appropriation.....	4,000.00
	<hr/>
Balance of appropriation undrawn	\$ 133.36

Under section 4, chapter 166, acts of the Eighteenth General Assembly.

For pay of C. B. Worthington, clerk....	\$ 1,700.00
For pay of Robert Aiton, clerk.....	1,341.64
For pay of W. H. Fleming, extra clerk.....	375.00
For pay of Robert Rosenstein, copying.....	35.00
For expense visiting State institutions.....	61.95
For pay of M. A. Cleaves, M. D., expense as delegate to Conference of Charities.....	91.58
For pay of C. N. Wright, V. S., inspecting glandered horses.....	29.40
For pay of sundry county clerks for furnishing lists of railroad lands in litigation.....	10.50
For pay of R. S. Finkbine, expense trip to Eldora on State business.....	6.50—\$ 3,651.57
	<hr/>
Amount of appropriation....	\$ 5,000.00
Amount drawn as above.....	3,651.57
	<hr/>
Balance of appropriation remaining.....	\$ 1,348.43

Report of expenditure of contingent fund for expense of employing additional counsel, under provisions of sections 59 and 60 of the Code.

Under section 4, chapter 166, acts of the Eighteenth General Assembly.

May 3, 1880.	Paid Galusha Parsons, on account of services, expenses and witness' fees— <i>State v. Craig</i>	\$ 500.00
May 31, 1880.	Paid Galusha Parsons, expense in case of <i>State v. Craig et al</i>	300.00
June 14, 1880.	Paid E. W. McJunkin, assisting Attorney-general in cases June term, 1880..	90.00
June 16, 1880.	Paid D. N. Sprague, services as assistant counsel, <i>State v. Craig et al</i>	300.00
Aug. 16, 1880.	Paid Galusha Parsons, services and expenses, <i>State v. Morris</i> , and <i>State v. Hunt</i>	300.00
Dec. 18, 1880.	Paid G. G. Rodman, assisting Attorney-general in cases in Dec. term, 1880	80.00
Jan. 10, 1881.	Paid Galusha Parsons, services in <i>State v. Craig et al</i>	300.00
Mar. 18, 1881.	Paid Galusha Parsons, services and expenses, <i>State v. Craig et al</i>	130.00—\$ 2,000.00
Amount of appropriation		\$ 2,000.00

Very respectfully,

(Signed)

JNO. H. GEAR,

Governor of Iowa.

STATEMENT No. VI.

Showing the balances on the books of this office, due from the several counties on account of the different funds, on the 30th day of September, 1881.

COUNTIES.	Insane hospital, county dues.	Blind institution, clothing account.	Deaf and dumb in- stitution, clothing account.	Orphans' Home, county dues.	TOTAL.
Adair.....	Overpaid.	\$.....	\$.....	\$ 120 67	\$ 120 67
Adams.....	Overpaid.				
Allamakee.....	\$ 785 41		76 32		861 73
Appanoose.....	468 55				468 55
Audubon.....	41 50				41 50
Benton.....	2,851 00			291 67	3,142 67
Black Hawk.....	507 58		111 98		619 56
Boone.....					
Bremer.....	241 27				241 27
Buchanan.....	Overpaid.			12	12
Buena Vista.....	Overpaid.	9 65			9 65
Butler.....	380 80				380 80
Calhoun.....		10 70			10 70
Carroll.....					
Cass.....	550 94		25 45	100 00	676 39
Cedar.....				159 43	159 43
Cerro Gordo.....	266 94				266 94
Cherokee.....					
Chickasaw.....	436 59	50 40			486 99
Clarke.....	263 00				263 00
Clay.....	Overpaid.	20 37			20 37
Clayton.....	910 29	77 90	19 07	166 65	1,173 91
Clinton.....	804 21	83 75		396 66	1,234 62
Crawford.....	125 90				125 90
Dallas.....					
Davis.....	Overpaid.			83 30	83 30
Decatur.....	Overpaid.	329 91	135 01		464 92
Delaware.....	21 55		14 65	88 36	119 56
Des Moines.....	790 30				790 30
Dickinson.....	Overpaid.	Overp'd.	1 59		1 59
Dubuque.....	445 42		24 35		469 77
Emmet.....	392 66				392 66
Fayette.....	500 36			33 34	533 70
Floyd.....	260 82			112 36	373 18

STATEMENT No. VI—CONTINUED.

COUNTIES.	Insane hospital, county dues.	Blind institution, clothing account.	Deaf and dumb in- stitution, clothing account.	Orphans' Home, county dues.	TOTAL.
Franklin.....	\$ 382 67	\$	\$	\$	\$ 382 67
Fremont.....	Overpaid.....	.....	16 11	.....	16 11
Greene.....	53 19	.....	.....	.....	53 19
Grundy.....	86 17	.....	.....	.....	86 17
Guthrie.....	232 72	.....	71 75	.....	304 47
Hamilton.....	302 33	.....	16 07	.....	318 40
Hancock.....	42 00	.....	.....	.....	42 00
Hardin.....	.....	.....	.....	.....	.....
Harrison.....	437 23	.....	.....	.....	437 23
Henry.....	450 77	.....	.....	.....	450 77
Howard.....	297 27	.....	.....	.....	297 27
Humboldt.....	172 87	.....	.....	.....	172 87
Ida.....	Overpaid.....	.....	13 75	.....	13 75
Iowa.....	295 45	4 05	.....	.....	299 50
Jackson.....	1,009 25	42 84	.....	33 84	1,085 43
Jasper.....	488 25	.....	.....	36 00	524 25
Jefferson.....	Overpaid.....	.....	.....	.....	.....
Johnson.....	1,796 76	.....	.....	325 00	2,121 76
Jones.....	976 75	.....	.....	25 01	1,001 76
Keokuk.....	375 95	.....	.....	.....	375 95
Kossuth.....	Overpaid.....	.....	.....	.....	.....
Lee.....	688 55	11 65	.....	.....	700 20
Linn.....	Overpaid.....	113 30	180 94	1,356 49	2,250 73
Louisa.....	120 75	46 73	.....	.....	167 48
Lucas.....	226 20	13 85	.....	.....	240 05
Lyon.....	.....	.....	.....	.....	.....
Madison.....	265 20	13 20	40	161 01	439 81
Mahaska.....	455 50	63 40	19 75	83 33	621 98
Marion.....	Overpaid.....	389 22	12 57	28 00	429 79
Marshall.....	382 15	.....	.....	.....	382 15
Mills.....	Overpaid.....	.....	.....	.....	.....
Mitchell.....	84 47	22 25	.....	.....	106 72
Monona.....	Overpaid.....	.....	.....	.....	.....
Monroe.....	540 10	13 17	.....	.....	553 27
Montgomery.....	.....	.....	.....	.....	.....
Muscatine.....	432 80	.....	.....	.....	432 80
O'Brien.....	Overpaid.....	.....	.....	.....	.....
Osceola.....	.....	.....	.....	.....	.....
Page.....	332 39	27 12	11 68	.....	371 19

STATEMENT No. VI—CONTINUED.

COUNTY.	Insane hospital, county dues.	Blind institution, clothing account.	Deaf and dumb in- stitution, clothing account.	Orphans' Home, county dues.	TOTAL.
Palo Alto	\$ 287 14	\$	\$	\$	\$ 287 14
Plymouth	194 60	.....	.....	.....	194 60
Pocahontas	200 59	.....	.....	.....	200 59
Polk	5,244 04	654 84	.....	41 69	5,940 07
Pottawattamie	Overpaid.	94 95	29 44	66 68	191 07
Poweshiek	65 29	.....	.....	180 58	245 87
Ringgold .....	.....	.....	.....	.....	.....
Sac.	195 07	.....	.....	.....	195 07
Scott	8,871 61	.....	.....	919 41	4,291 02
Shelby	1,077 71	58 84	14 85	.....	1,150 90
Sioux	97 07	.....	.....	.....	97 07
Story	198 67	.....	.....	25 00	218 67
Tama	718 44	6 48	.....	.....	724 92
Taylor	182 00	.....	.....	.....	182 00
Union	111 50	.....	19 12	.....	130 62
Van Buren	4,846 05	.....	.....	.....	4,846 05
Wapello	519 65	14 80	86 15	.....	620 60
Warren	274 80	.....	.....	.....	274 80
Washington	104 41	.....	.....	100 00	204 41
Wayne	295 95	.....	.....	.....	295 95
Webster	2,086 47	.....	2 95	.....	2,089 42
Winnabago	Overpaid.	.....	.....	.....	.....
Winneshiek	580 52	.....	.....	.....	580 52
Woodbury	864 00	.....	.....	.....	864 00
Worth	84 00	7 06	.....	.....	91 06
Wright	892 75	.....	.....	.....	892 75
Total	\$43,759 66	\$2,729 98	\$ 908 45	\$4,929 11	\$52,322 15

STATEMENT No. VII.

Showing the balances due from ex county treasurers at the close of the fiscal term ending September 30, 1881.

Dallas county (revenue), Macy, treasurer (including delinquent tax).....	\$ 13,199.24
Ida county (revenue), Burns, treasurer (including delinquent tax)	4,992.89
Warren county (revenue), Henderson treasurer (including delinquent tax).....	4,699.10
Webster county (revenue), Hutchinson treasurer.....	1,874.13
Wright county (revenue), Rowen treasurer.....	1,441.06
Total.....	\$ 26,206.42

STATEMENT No. VIII.

Showing the amount of the several State funds in the hands of county treasurers on the 1st day of October, 1881, as reported by said county treasurers.

COUNTIES.	State revenue.	Railroad Commissions' tax.	War and defense bond tax.	Insane hospital.	Orphans' Home.	Blind institution.	Deaf and dumb institution.	Warrants.	Total.
Adair	\$ 2,001 93		\$ 455 26	\$ 585 68					\$ 3,042 87
Adams	1,282 66		244 17	122 02					1,598 84
Allamakee	2,092 58		88 97	1,901 67					4,189 72
Appanoose	551 71		142 80					106 50	694 51
Audubon	795 11		195 92					50 00	1,041 03
Benton	1,868 70		450 86						2,318 56
Black Hawk	1,132 79		428 20	3,517 86				28 00	5,106 85
Boone	469 97		135 93						605 90
Bremer	1,318 39		248 61	690 34					2,657 34
Buchanan	1,770 14		996 20	949 96	18			831 52	4,547 95
Buena Vista	1,539 67		355 19	370 43					2,265 28
Butler	1,660 52		347 47					191 50	2,199 49
Calhoun	603 29		125 15						728 44
Carroll	779 74		197 27	58 77					1,035 78
Cass	2,415 96		523 24	280 18	100 00			783 32	4,102 69
Cedar	1,080 33		198 96						1,279 29
Cerro Gordo	431 82							318 33	750 15
Char. kee	502 71		79 87						582 58
Chickasaw	833 38		187 10	446 59				50 00	1,517 07
Clarke	974 54		146 37	1,306 87				50 00	2,477 78
Clay	292 51		46 10	5 57				50 00	384 18
Clayton	921 83		282 10	920 25	166 66		19 07		2,309 91
Clinton	397 92		98 95	211 60	221 66			202 28	1,132 36
Crawford	627 69		189 20					250 00	1,066 89
Dallas	886 41		238 00						1,123 41
Davis	171 09		38 15	22 41				183 83	414 98
Decatur	514 78		128 97	1,075 34				50 00	1,769 09
Delaware	Overpaid		27 62	27 45					55 07
Des Moines	256 28		271 58					1,549 64	2,077 50
Dickinson	324 57		49 29	79					374 65
Dubuque									
Emmet									
Fayette	2,187 60		292 68	325 59	33 34		20 10		2,839 31
Floyd	584 00								584 00
Franklin				393 67					393 67
Fremont	1,780 52			1,768 02					3,548 54
Greene	1,146 65		197 52						1,344 17
Grundy	1,489 82		270 90	238 58					1,970 25
Guthrie	900 06		206 27					50 00	1,156 33
Hamilton	1,240 49		40 09	302 33					1,582 91
Hancock	816 17		239 99						1,056 16
Hardin	340 84		222 97	250 43					814 24
Harrison	3,233 25		728 37	3,085 13					7,046 75
Henry	17,497 65		393 92	399 77				242 03	18,533 37
Howard	1,133 98		288 34						1,417 22
*Humboldt	151 80		37 82	75 65					264 77
Ia	177 92		45 80						223 72
Iowa	2,848 85		445 73	295 45				883 33	3,973 36
Jackson	456 26		112 61	416 27	33 34			50 00	1,068 47
Jasper	1,187 86		569 74					783 33	2,490 93

* Report of September 1st.

STATEMENT No. VIII—CONTINUED.

COUNTIES.	State revenue.	Railroad Commis- sioners' tax.	War and defense bond tax.	Insane hospital.	Orphans' Home.	Blind institution.	Deaf and dumb institution.	Warrants.	Total.
Jefferson	\$ 213 99		\$ 146 47	\$ 296 08				\$ 385 13	\$ 1,041 67
Johnson	2,126 59		1,049 39						3,175 98
Jones	1,626 68		924 38	976 75	25 01			1,506 67	5,059 49
Keokuk	Overpaid ..		206 37						206 37
Kossuth	433 40		76 53						509 93
Lee	Overpaid ..		265 87						265 87
Linn	722 99		517 63	17 65					1,258 27
Louisa	386 42		189 26						575 68
Lucas	Overpaid ..		68 79					35 00	103 79
Lyon	163 04		39 34						202 38
Madison	494 25		199 54						693 79
Mahaska	Overpaid ..		181 45	455 50	88 33			383 33	1,108 61
Marion	447 06		122 69	124 26				50 00	744 01
Marshall	267 91		113 94						381 85
Mills	202 79		268 87	1,209 27					1,670 93
Mitchell	582 89		299 50	100 00					982 39
Monona	691 33		127 79	29 04					848 16
Monroe	1,133 87		433 06	919 05				400 00	2,886 98
Montgomery									
Muscatine	Overpaid ..		232 70	432 80					665 50
O'Brien	442 27		42 03	949 79					1,434 09
*Osceola	97 89		23 01	264 21					385 11
Page	469 17		116 34						585 51
Palo Alto	495 71		41 61	1,323 58				50 00	1,910 90
Plymouth	941 55		156 17	194 60					1,292 32
*Pocahontas	846 12		88 21						934 33
Polk	1,219 52		620 09	693 47	83 33				2,596 41
Pottawattamie	1,700 71		477 30						2,178 01
Poweshiek	1,656 21		838 76					622 69	2,617 66
Ringgold	446 04		58 87						506 91
Sac	1,327 38		259 29	149 36				50 00	1,786 03
Scott	1,617 22		423 70	8,371 61	919 41				6,331 94
Shelby	1,076 20		814 51	1 16					1,890 87
Sioux	308 77		106 66						414 42
Story	1,372 43		351 52						1,723 95
Tama	1,359 43		200 06	718 44					2,277 93
Taylor	2,117 89		429 47					50 00	2,597 36
Union	830 00		248 94	585 94				366 66	2,031 54
Van Buren	13 56		91 43	137 83				50 00	292 82
Wapello	Overpaid ..		243 64						243 64
Warren	1,394 26		469 39	2,110 38				50 00	4,024 03
Washington	Overpaid ..		77 65	37 50	83 33				198 48
Wayne	1,270 13		192 69	265 95				50 00	1,808 77
Webster	927 32			252 94				50 00	1,230 26
Winnebago	1,706 32		77 81	496 54					2,280 67
Winneshek	68 14		257 61	530 53					906 28
Woodbury	3,112 35								3,112 35
Worth	421 11								421 11
Wright	1,152 62		224 28	1,511 56					2,888 46
Total	\$108,406 64		22,397 85	\$38,268 90	\$1,699 54	\$39 17	\$10,302 54	\$176,113 64	

* Report of September 1st.

STATEMENT No. IX.

Showing the amount of State and local taxes levied in the several counties for the year 1879, as returned to the Auditor of State by county auditors in compliance with section 844 of the Code of 1873.

COUNTIES.	State tax, two mills.	County tax, and county poll.	Insane hospital tax.	Bridge tax.	County school tax.	District school tax.	Road tax.	Special tax.	Judgment and bond tax.	Corporation tax.	Total tax.
Adair.....	7,635 07	18,600 98	1,013 83	2,568 85	3,827 56	34,302 86	6,229 60	26,733 12	1,913 80	918 27	113,893 44
Adams.....	9,177 02	17,864 15	667 23	2,577 03	2,788 60	24,924 29	4,104 60	1,14 79	1,924 45	1,224 45	138,993 16
Alfamae.....	8,177 03	17,864 15	1,914 25	6,177 00	3,698 80	20,253 41	3,109 41	4,336 14	.....	4,282 86	79,572 16
Appanoose.....	8,151 70	17,860 63	.....	9,413 00	4,075 80	20,718 60	2,436 49	30,684 70	.....	2,681 42	102,010 94
Bathoun.....	13,986 96	12,443 93	973 98	4,013 86	1,075 84	40,618 67	5,127 07	6,926 31	.....	.....	84,314 71
Benton.....	13,970 51	30,404 26	.....	6,363 24	6,864 24	43,147 67	5,127 02	6,906 15	.....	2,773 07	114,373 01
Black Hawk.....	12,738 17	27,769 29	3,196 56	6,363 04	3,699 08	43,147 67	2,862 44	4,638 80	3,196 56	15,178 92	133,299 92
Boone.....	7,285 62	17,965 78	.....	11,868 30	3,677 73	39,524 70	4,892 82	4,638 80	.....	4,569 40	94,499 94
Buchanan.....	5,729 49	18,642 43	.....	5,768 49	2,664 21	23,480 01	3,409 24	3,874 51	2,864 34	3,223 63	67,655 67
Buchanan.....	10,177 06	22,134 15	2,544 80	10,177 06	5,694 55	34,045 39	3,619 51	8,510 84	18,795 54	1,147 34	98,108 21
Bureau.....	8,464 55	11,126 09	.....	9,454 54	1,43 30	26,652 45	5,120 25	2,310 97	.....	285 92	70,716 46
Butler.....	6,653 85	17,863 88	3,266 77	9,800 38	3,264 77	36,534 99	5,845 72	2,514 63	16,101 98	.....	45,368 48
Calhoun.....	3,224 31	10,188 99	.....	7,612 18	3,224 33	19,549 43	5,845 72	40,834 38	.....	1,538 26	91,371 09
Carroll.....	5,260 02	14,437 56	666 25	14,736 74	4,906 70	36,069 86	6,945 70	2,514 63	.....	2,298 53	164,195 41
Cedar.....	9,817 21	30,965 13	.....	14,105 31	5,642 13	61,177 23	1,772 08	826 77	.....	2,693 48	106,806 39
Cerro Gordo.....	11,394 26	18,993 38	.....	9,292 44	3,697 60	36,729 02	6,225 73	9,135 00	.....	1,166 00	81,564 25
Cherokee.....	3,948 01	11,544 13	1,924 08	3,948 04	1,924 02	26,628 64	3,938 54	9,135 00	296 67	.....	66,338 08
Chickasaw.....	5,311 64	18,994 50	2,680 88	7,992 83	2,680 88	26,351 38	3,186 75	3,857 36	.....	1,566 09	67,686 47
Clarke.....	6,423 73	12,387 69	.....	2,247 95	3,211 86	20,806 78	7,330 47	27,367 18	.....	1,566 09	90,340 75
Clay.....	1,861 24	5,554 02	.....	2,777 02	926 66	11,361 76	2,681 46	1,216 66	3,181 44	.....	29,455 28
Clayton.....	12,103 12	24,206 50	6,051 55	15,154 69	6,051 55	53,873 93	3,984 26	6,051 55	5,200 37	5,200 37	135,089 51
Clinton.....	16,717 16	36,554 82	8,368 68	16,717 16	8,368 68	37,379 01	3,984 06	13,964 27	46,458 08	.....	217,573 72
Crawford.....	6,013 84	19,102 02	.....	6,013 84	3,006 97	47,351 63	6,900 89	4,074 00	.....	635 80	92,996 98
Dallas.....	9,740 75	18,768 80	.....	14,611 12	4,870 37	45,200 60	5,741 27	481 34	.....	2,081 89	101,245 64
Davis.....	7,288 62	14,577 24	.....	10,021 86	3,644 31	10,862 20	.....	2,164 62	.....	.....	48,578 84
Decatur.....	6,306 90	10,890 32	1,551 81	3,103 35	3,103 35	19,537 76	2,135 37	8,785 30	749 01	749 01	56,003 17
Delaware.....	8,980 86	19,683 70	2,220 97	4,440 96	4,440 96	32,810 06	2,377 25	7,382 01	444 50	2,755 11	85,256 48
Des Moines.....	15,999 87	46,407 15	7,999 83	3,999 86	7,999 86	47,208 54	5,626 80	32,628 60	.....	106,178 45	276,945 03
Diablinson.....	1,189 95	5,948 28	.....	579 97	144 99	8,119 58	2,140 46	743 89	4,377 77	.....	24,031 88
Dubuque.....	19,392 43	42,372 86	24,240 64	19,392 43	9,696 23	74,696 30	3,499 67	14,967 40	19,392 43	.....	227,649 18

STATEMENT NO. IX—CONTINUED.

COUNTIES.	State tax, two mills.	County tax, and county poll.	Insane hospital tax.	Bridge tax.	County school tax.	District school tax.	Road tax.	Special tax.	Judgment and bond tax.	Corporation tax.	Total tax.
Emmet.....	1,430 06	4,290 20	715 06	1,072 56	2,145 10	3,351 60	1,362 99	\$.....	\$ 4,290 20	\$.....	\$ 24,147 77
Gayette.....	10,470 72	25,176 61	2,617 67	10,470 72	6,235 40	36,527 21	4,704 02	3,463 75	3,726 25	1,141 87	100,106 87
Joyce.....	6,778 68	12,083 83	6,778 68	6,778 68	3,389 34	36,416 99	3,988 12	3,726 25	3,889 34	1,130 54	86,948 31
Franklin.....	8,870 63	1,470 13	13,570 04	13,570 04	2,466 23	42,251 33	3,863 74	2,121 61	2,689 79	3,038 24	67,419 74
Greene.....	8,866 86	1,070 65	2,214 24	13,599 77	4,428 49	40,076 21	3,863 74	2,121 61	2,689 79	3,038 24	111,662 87
Grundy.....	6,791 07	15,486 97	1,447 76	4,943 26	2,685 32	34,690 02	3,194 19	3,194 19	571 40	1,248 09	73,786 87
Guthrie.....	6,744 88	13,480 70	1,447 76	4,943 26	2,685 32	34,690 02	3,194 19	3,194 19	571 40	1,248 09	73,786 87
Hamilton.....	8,643 85	15,631 61	1,210 80	7,153 29	2,497 69	32,693 39	3,434 63	2,729 30	2,729 30	1,248 09	60,413 83
Hancock.....	7,000 16	9,220 14	1,210 80	7,153 29	2,497 69	32,693 39	3,434 63	2,729 30	2,729 30	1,248 09	46,413 83
Harrison.....	7,592 46	16,978 97	1,988 12	7,592 46	2,776 34	30,177 19	3,164 84	2,988 00	2,988 00	4,454 31	86,392 34
Hawley.....	9,604 73	25,835 30	2,401 53	9,604 73	4,401 43	39,080 26	6,705 26	12,373 01	9,604 49	6,998 69	121,366 63
Henry.....	10,742 71	18,270 15	5,371 41	5,371 39	5,371 43	24,214 02	2,097 24	93,539 87	2,878 64	3,083 62	171,369 65
Howard.....	5,757 39	18,038 46	1,439 26	5,757 39	2,676 64	24,253 60	3,786 81	93,539 87	7,843 43	436 00	43,801 64
Humboldt.....	1,960 54	5,689 37	1,439 26	1,960 54	2,676 64	13,978 13	4,248 52	967 42	2,478 53	458 00	39,070 78
Ida.....	2,478 51	7,134 23	1,439 26	1,960 54	1,298 71	13,978 13	3,778 69	967 42	2,478 53	458 00	39,070 78
Iowa.....	9,831 63	20,690 26	2,333 66	4,667 32	4,667 32	34,063 76	3,689 88	2,707 42	2,708 50	2,708 50	81,238 87
Jackson.....	9,408 07	21,283 13	1,176 01	14,112 10	4,704 38	40,083 46	5,446 87	4,265 07	3,247 06	3,247 06	119,960 18
Jefferson.....	14,651 59	20,849 60	3,640 31	7,280 68	7,280 68	48,976 59	5,446 87	8,587 11	3,461 73	5,313 31	74,378 01
Johnson.....	10,374 78	20,119 96	2,653 70	2,653 70	5,187 89	21,779 04	2,884 71	31,865 89	22,822 51	22,822 51	166,292 75
Jones.....	14,441 57	24,655 39	5,685 60	11,131 28	7,430 77	48,004 87	3,634 87	31,865 89	4,963 97	4,443 41	106,292 75
Kearney.....	10,654 01	28,415 61	5,685 60	15,981 91	5,532 00	38,189 14	2,292 77	5,194 39	5,020 02	1,618 07	74,211 98
Keokuk.....	9,967 94	17,176 91	.....	4,968 97	4,968 97	23,896 15	1,489 71	6,479 42	8,587 82	2,615 98	61,831 84
Kossuth.....	8,946 67	8,994 70	886 87	5,190 02	1,073 33	21,513 44	6,392 09	12,730 02	63,660 62	6,566 02	194,561 78
Lee.....	16,510 96	35,763 42	8,265 49	12,398 22	8,265 49	47,387 16	1,635 45	26,411 74	3,887 82	3,149 65	88,760 82
Linn.....	18,468 46	36,458 09	4,614 61	23,073 08	9,246 23	66,590 00	5,127 15	302 64	8,587 82	2,079 54	62,381 21
Louis.....	7,085 26	22,683 27	1,771 87	10,659 39	3,648 13	24,211 29	1,926 80	583 80	2,729 38	5,503 05	108,437 66
Lucas.....	7,111 96	19,093 67	1,771 87	2,414 77	3,555 93	23,519 45	2,987 02	26,931 17	6,026 98	12,243 37	112,594 60
Lyon.....	1,830 07	5,492 02	.....	2,746 05	2,746 05	20,175 75	3,240 28	16,618 79	2,142 26	2,142 26	72,127 38
Madison.....	8,928 54	18,869 08	2,130 90	6,392 70	4,261 77	83,558 17	3,940 28	16,618 79	2,142 26	2,142 26	90,687 18
Mahaska.....	12,067 39	17,420 98	.....	13,039 64	6,026 71	89,519 47	4,278 13	2,915 05	2,915 05	2,915 05	177,076 81
Marion.....	10,478 64	16,321 80	2,719 66	9,039 88	5,439 31	68,691 36	6,026 71	47,784 02	2,118 47	2,311 76	134,678 84
Marshall.....	14,548 88	27,891 62	1,617 89	9,039 88	7,271 94	68,691 36	6,026 71	47,784 02	2,118 47	2,311 76	134,678 84
Mills.....	8,473 91	26,728 64	.....	12,711 00	4,286 94	29,989 65	8,172 47	506 60	8,582 78	2,845 62	77,783 44
Monroe.....	5,701 77	15,611 88	.....	8,562 78	2,850 89	29,989 65	8,172 47	506 60	8,582 78	2,845 62	77,783 44
Monona.....	4,268 71	11,618 77	3,146 85	6,440 57	2,146 85	25,277 78	5,409 75	167 80	.....	815 41	63,317 47

Monroe	6,926 04	22,117 49	1,731 51	3,463 02	3,463 02	19,808 76	3,461 41	26,540 85	.....	3,676 59	86,507 10
Montgomery	7,693 75	20,973 89	1,924 41	11,545 13	3,643 41	32,564 29	5,940 17	112,718 16	.....	.....	200,887 80
Muscatine	12,639 32	27,224 66	.....	18,08 98	6,269 66	49,378 07	.....	16,446 54	.....	1,126 91	180,794 18
O'Brien	2,180 81	10,814 03	1,080 40	3,241 31	1,080 40	24,770 91	2,624 94	1,290 92	26,368 43	.....	72,362 03
Oceola	1,438 99	4,317 00	.....	1,079 26	719 48	14,061 01	1,577 03	1,110 56	7,612 92	.....	31,916 26
Page	9,836 46	20,587 92	1,076 07	9,396 46	4,668 23	46,638 53	4,746 90	151,689 97	4,364 48	.....	260,898 96
Palo Alto	2,152 04	7,632 49	.....	2,633 74	2,633 74	15,601 87	3,341 38	160 13	4,474 67	186 55	68,369 78
Plymouth	5,247 68	16,621 73	.....	3,447 20	2,623 53	31,847 28	6,416 55	365 86	2,623 42	.....	40,113 44
Pocahontas	2,298 10	6,894 40	861 20	3,447 20	2,623 53	16,121 32	6,416 55	5,237 14	5,137 32	131,011 29	361,608 09
Polk	20,549 28	44,610 06	6,137 32	20,549 28	10,274 64	98,204 45	5,943 47	15,190 96	6,137 32	48,331 10	294,875 43
Pottawattamie	16,888 66	36,406 82	8,419 33	14,783 82	8,419 33	93,957 40	10,737 64	20,344 60	36,686 73	.....	96,809 40
Poweshiek	10,622 51	17,785 27	.....	5,261 26	5,261 26	42,739 25	4,321 17	6,046 29	.....	4,672 41	97,596 92
Ringgold	5,163 81	14,130 80	.....	2,681 92	2,681 92	28,094 01	4,343 96	40,020 26	.....	.....	84,693 81
Seco	3,934 52	12,574 13	983 64	2,950 89	1,967 29	29,446 30	5,843 22	191 29	27,137 53	775 18	200,370 75
Scott	20,047 59	38,481 38	12,529 75	10,023 79	10,023 79	93,898 38	1,966 85	12,806 04	.....	.....	81,564 86
Shelby	6,074 70	19,302 69	.....	9,112 06	3,087 30	38,067 28	5,669 45	143 34	13,268 07	139 03	66,368 44
St. Louis	3,104 06	9,312 25	.....	2,327 99	3,104 06	26,190 35	4,972 64	3,389 02	8,687 89	1,630 58	92,816 51
Story	7,864 60	17,457 68	.....	5,995 85	3,977 34	35,241 14	6,085 34	30,434 89	3,977 34	3,091 93	137,229 58
Tama	11,991 69	23,152 49	1,782 11	7,130 53	3,566 28	49,460 47	4,118 49	9,073 23	1,728 77	1,728 77	94,066 10
Taylor	7,130 52	19,539 80	.....	5,995 85	3,977 34	35,241 14	6,085 34	30,434 89	3,977 34	3,091 93	94,066 10
Union	6,596 65	21,063 01	.....	7,130 53	3,566 28	49,460 47	4,118 49	9,073 23	1,728 77	1,728 77	94,066 10
Van Buren	9,763 00	18,926 50	2,439 00	7,320 00	4,890 23	42,800 56	3,668 29	10,837 48	2,260 56	2,260 56	73,448 26
Wapello	13,005 91	27,566 82	3,266 43	19,698 48	6,632 91	45,268 89	1,780 04	6,160 81	13,065 91	26,965 28	223,412 92
Warren	9,676 99	21,173 24	2,504 00	7,181 96	4,797 96	26,118 34	4,373 08	6,065 51	2,497 42	2,497 42	123,309 86
Wayne	10,611 82	23,453 15	2,664 96	10,611 82	5,905 91	29,425 22	2,941 97	38,809 09	.....	1,800 48	61,138 78
Webster	7,346 55	14,396 70	.....	6,609 15	3,972 77	26,659 56	2,749 57	3,765 96	9,322 09	2,661 18	100,481 73
Winnebago	6,214 73	16,978 32	1,583 68	9,222 08	3,107 36	41,142 53	6,513 80	3,765 96	9,322 09	2,661 18	100,481 73
Winnechik	1,890 02	4,700 05	470 00	2,920 03	940 01	38,327 74	2,783 22	47,000 50	.....	.....	57,810 61
Woodbury	10,317 73	23,067 45	3,899 18	16,476 69	5,158 86	67,657 35	6,490 27	6,925 41	1,289 71	6,908 63	106,074 49
Worth	6,698 67	20,933 62	1,674 76	6,698 67	6,698 67	16,631 61	2,404 10	6,009 36	16,391 78	16,888 62	143,941 66
Wright	3,119 77	8,562 44	.....	3,119 77	3,119 77	18,473 34	4,016 21	181 87	779 83	.....	37,918 80
Wright	2,713 61	7,462 42	.....	2,713 62	1,366 79	18,473 34	4,016 21	847 87	.....	.....	37,692 86
Total	\$ 796,547 93	\$ 1,866,515 35	\$ 186,462 20	\$ 764,747 12	\$ 409,113 50	\$ 3,439,110 30	\$ 394,332 30	\$ 1,288,886 07	\$ 389,110 88	\$ 620,915 31	\$ 10,146,041 04

STATEMENT No. X.

Showing the amount of State and local taxes levied in the several counties for the year 1880, as returned to the Auditor of State by the county auditors, in compliance with section 844 of the Code of 1873.

COUNTIES.	State tax, two mills.	County tax.	Insane hospital tax.	Bridge tax.	County school tax.	District school tax.	Road tax.	Special tax.	Judgment and bond tax.	Corporation tax.	Total tax.
Adair.....	\$ 9,742 80	\$ 15,796 51	\$ 1,048 64	\$ 11,691 34	\$ 3,397 05	\$ 35,400 71	\$ 6,736 46	\$ 27,631 75	\$ 3,897 06	\$ 1,172 92	\$ 119,104 99
Adams.....	5,678 70	18,027 79	1,697 33	8,968 02	2,780 35	25,647 96	5,317 54	7,143 66		2,139 14	74,269 49
Allamakee.....	9,918 59	17,985 74	1,963 72	5,961 18	3,987 43	29,478 52	8,137 29	8,408 76		3,148 41	94,220 61
Appanoose.....	8,885 68	14,463 29		6,269 38	4,129 94	22,928 26	8,247 44	6,469 87		8,268 42	69,328 48
Audubon.....	4,081 58	12,801 14	1,007 57	4,031 58	2,015 80	30,096 87	5,074 11	1,029 99			60,088 44
Benton.....	14,400 27	31,378 22		10,806 96	7,204 63	57,548 83	5,969 09	8,683 31		2,866 51	134,083 54
Black Hawk.....	12,559 81	27,408 12	3,139 95	11,443 79	6,279 92	46,497 19	8,861 10	9,628 74	4,395 94	17,248 86	145,411 42
Boone.....	8,173 28	18,458 56		6,129 96	4,086 64	43,455 78	5,232 47	7,321 78		3,617 00	96,365 47
Bremer.....	6,810 41	17,479 13		7,263 26	2,916 30	24,228 02	2,768 97	13,651 81	1,462 77		78,393 03
Buchanan.....	10,371 03	22,663 03	1,555 65	12,963 79	5,163 53	32,160 02	8,923 08	24,470 10		5,083 52	118,523 80
Buena Vista.....	3,611 84	11,549 38	902 83	8,612 01	1,803 98	29,718 98	9,735 03	1,773 36	21,626 38	1,983 86	80,271 73
Butler.....	6,796 53	18,591 83	1,698 88	10,193 30	3,397 76	33,427 89	6,631 39	10,571 10		1,046 79	91,346 97
Calhoun.....	3,314 46	18,888 72		3,314 46	2,666 97	20,814 86	4,316 08	2,526 90	16,245 09	430 87	47,650 80
Cass.....	5,353 95	15,394 65		8,000 91	2,666 97	39,160 50	6,080 78	9,539 41		887 54	93,315 58
Cedar.....	9,886 37	31,369 15	1,329 55	14,754 57	4,918 22	46,493 73	8,468 25	8,130 99		3,865 06	124,771 30
Cerro Gordo.....	3,963 32	18,481 81		9,381 96	5,699 66	46,380 19	8,093 66	1,778 07		1,144 42	106,032 96
Cherokee.....	3,963 07	11,979 33	998 26	5,989 66	1,998 61	31,895 65	4,915 03	1,463 07		2,526 01	96,596 70
Chickasaw.....	5,416 26	15,140 74	1,354 10	8,124 33	2,705 16	28,011 19	6,723 82	4,147 70		668 01	75,590 87
Chickasaw.....	6,601 82	14,296 63	3,296 52	4,921 32	3,290 93	26,803 96	6,391 26	3,495 35		973 18	70,018 96
Clarke.....	1,981 27	5,943 86		2,971 92	990 62	15,478 87	2,135 14	994 25	9,476 64		33,393 57
Clay.....	15,242 17	27,369 74	6,096 83	15,242 42	6,096 83	52,077 83	3,409 21	6,744 34		5,138 53	137,417 77
Clayton.....	17,144 19	38,213 88	8,673 09	17,144 19	8,673 09	74,709 39	5,069 27	17,592 30		48,637 06	236,644 45
Crawford.....	6,147 17	19,786 97	1,636 79	9,220 76	3,073 59	46,452 86	7,152 79	5,151 93		2,873 21	104,376 06
Dallas.....	9,961 94	16,940 81		14,927 78	4,975 96	45,265 48	7,378 17	2,700 70		2,923 86	104,988 85
Davis.....	7,169 86	16,081 21	896 23	10,754 79	3,584 93	14,426 55	1,798 26	4,637 86		1,407 66	60,767 84
Decatur.....	6,615 90	11,357 77	1,629 04	6,615 89	3,267 88	22,044 96	3,044 44	88,565 81		1,187 98	89,380 67
Delaware.....	9,242 32	20,447 26	1,947 77	9,211 77	4,620 52	34,222 13	2,861 07	14,394 87	919 81	3,770 68	101,487 19
Des Moines.....	16,204 57	46,897 74	8,102 29	1,169 32	8,102 29	59,860 39	1,923 84	60,667 21		58,131 79	268,390 12
Dickinson.....	1,169 32	3,714 46		584 66	10,014 50	8,618 63	2,154 68	1,129 03	4,025 66	171 72	22,737 31
Dubuque.....	20,069 60	44,134 70	20,069 60	20,069 60	10,014 50	70,077 19	8,471 92	47,273 84			236,161 26

[illegible]

STATEMENT NO. X.—CONTINUED.

COUNTIES.	State tax, two mills.	County tax.	Insurance hospital tax.	Bridge tax.	County school tax.	District school tax.	Road tax.	Special tax.	Judgment and bond tax.	Corporation tax.	Total tax.
Scott.....	\$ 1,936 89	\$ 38,192 03	\$ 14,922 44	\$ 9,948 29	\$ 9,948 29	\$ 84,781 36	\$ 2,547 97	\$ 20,056 49	\$.....	\$ 795 73	\$ 201,029 02
Shelby.....	8,135 20	12,731 30	.....	8,016 81	3,098 40	27,180 43	5,532 80	1,489 09	.....	21 61	85,083 78
Shour.....	3,632 80	15,468 40	.....	.....	1,413 46	24,183 26	6,929 80	1,890 09	6,466 45	.....	50,864 73
Shour.....	3,632 80	15,468 40	.....	.....	3,643 16	33,297 18	6,775 84	1,890 48	.....	1,119 04	100,869 79
Talia.....	17,847 99	17,693 89	.....	11,932 19	3,793 89	49,931 06	4,115 33	27,142 15	5,916 26	.....	127,989 40
Talia.....	6,753 79	17,693 89	.....	6,753 79	3,793 89	39,879 24	4,087 40	2,472 87	.....	8,149 10	127,989 40
Union.....	6,757 45	17,693 89	1,890 97	6,757 45	3,393 81	40,319 85	5,223 64	2,478 84	.....	1,293 87	90,317 39
Union.....	6,757 45	17,693 89	.....	6,757 45	3,393 81	40,319 85	5,223 64	2,478 84	.....	1,439 91	100,341 17
Van Buren.....	9,989 96	15,890 57	.....	9,989 96	4,994 98	22,390 49	2,084 09	29,032 90	9,898 83	27,692 94	180,174 59
Warren.....	13,189 24	28,031 37	3,408 45	18,125 85	4,994 98	43,314 27	5,094 08	22,020 75	2,483 06	2,068 16	94,696 94
Warren.....	9,932 23	21,965 96	4,424 42	9,932 23	4,966 13	30,763 11	3,486 42	7,832 90	.....	2,044 85	85,015 36
Washington.....	10,951 15	18,711 31	.....	10,951 15	5,475 61	35,268 49	3,696 15	17,001 80	.....	3,071 88	124,434 87
Wayne.....	7,947 06	17,026 92	.....	9,899 94	3,923 95	35,268 49	3,696 15	17,001 80	.....	3,071 88	94,922 06
Webster.....	6,169 04	17,026 92	1,543 26	9,353 59	8,064 53	60,773 83	7,010 98	17,948 28	9,263 57	.....	104,745 96
Winnebago.....	1,990 19	4,975 47	497 55	2,985 24	995 09	11,384 77	3,637 01	1,930 97	3,980 37	.....	31,866 69
Winnebago.....	12,907 87	43,118 10	3,872 87	12,907 87	5,163 15	80,968 07	5,837 42	6,677 90	3,926 06	5,373 46	135,636 44
Woodbury.....	6,781 83	24,684 76	.....	8,890 70	54,923 96	54,923 96	5,307 42	4,886 68	15,164 32	15,431 42	135,636 44
Worth.....	3,153 83	8,695 15	.....	3,153 83	1,576 90	17,637 91	2,832 23	990 96	.....	892 77	38,783 67
Wright.....	2,769 78	8,129 33	2,709 78	4,068 66	1,384 92	21,161 41	4,398 49	20,357 63	.....	.....	64,790 00
Total.....	\$ 881,922 34	\$ 1,889,511 72	\$ 136,017 70	\$ 893,442 40	\$ 492,495 03	\$ 3,461,208 55	\$ 447,047 00	\$ 1,252,319 96	\$ 306,588 88	\$ 642,644 06	\$ 10,487,982 14

STATEMENT No. XI.

Showing the number of cattle, horses, mules, sheep, and swine assessed, and the value thereof in the several counties for the year 1880.

COUNTIES.	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.	
	Number of cattle.	Value of cattle.	Number of horses.	Value of horses.	Number of mules.	Value of mules.	Number of sheep.	Value of sheep.	Number of swine.	Value of swine.
Adair.....	10,513	\$ 119,360	6,112	\$ 196,544	390	\$ 14,504	1,811	\$ 1,860	98,074	\$ 98,892
Adams.....	12,079	109,163	10,084	188,689	138	16,468	1,683	1,848	93,186	98,748
Alfalfa.....	16,408	116,993	7,921	171,491	128	4,085	4,085	2,636	93,839	90,473
Apache.....	18,939	265,579	7,244	241,341	637	25,228	8,293	11,508	119,046	47,663
Arizone.....	6,140	87,578	8,284	177,432	297	16,081	2,142	2,680	14,224	87,486
Bacon.....	29,416	401,713	12,425	470,633	614	21,405	3,024	3,543	60,151	145,299
Black Hawk.....	27,671	294,396	10,010	805,613	890	10,894	3,024	3,543	41,885	77,273
Bolton.....	23,413	263,311	7,977	218,797	508	17,715	1,181	1,362	27,980	50,915
Brown.....	19,577	193,400	7,335	149,202	109	2,195	1,045	1,031	96,937	93,186
Buchanan.....	27,785	291,607	8,860	271,692	241	8,723	1,968	2,143	32,880	92,886
Bureau Vista.....	8,704	68,605	3,193	54,068	136	3,020	1,693	1,666	12,904	13,884
Butler.....	18,938	129,600	8,014	188,513	121	3,245	1,787	1,787	26,267	34,010
Calhoun.....	9,872	110,775	2,612	78,385	133	5,283	735	735	7,460	19,184
Carroll.....	11,260	76,967	5,731	85,033	324	5,496	774	471	26,031	8,273
Casa.....	15,066	238,462	7,628	370,320	829	39,541	996	1,438	34,293	64,447
Cedar.....	30,339	242,672	10,734	230,880	704	21,261	5,296	5,364	71,249	117,598
Carro Gordo.....	9,044	83,678	6,162	163,157	154	5,380	2,296	2,208	8,708	10,323
Charlotte.....	10,110	96,660	8,960	108,017	143	5,488	3,300	3,801	18,996	23,126
Chickasaw.....	15,797	117,833	7,186	200,763	120	8,743	1,686	1,698	10,396	10,902
Clarke.....	14,862	194,972	5,474	173,190	397	15,538	2,316	1,748	23,605	64,631
Clay.....	8,036	70,853	1,953	47,982	113	2,678	2,316	1,480	6,233	12,156
Clayton.....	22,379	182,322	10,698	274,974	601	15,395	5,086	6,283	29,837	43,543
Clinton.....	44,698	342,609	12,948	376,475	463	12,705	4,167	4,167	63,026	100,987
Crawford.....	15,633	153,963	5,963	197,789	342	11,776	9,330	6,263	23,346	24,391
Dallas.....	22,270	218,783	8,297	261,688	886	29,144	13,244	1,897	39,085	48,469
Davis.....	16,332	210,903	6,937	196,515	873	22,493	13,244	17,566	19,401	60,106
Decatur.....	19,830	233,270	6,818	230,390	496	18,603	8,567	11,747	19,866	36,513
Delaware.....	31,921	269,145	8,839	230,397	268	8,786	2,916	3,234	33,162	84,208
Des Moines.....	15,030	169,971	7,396	212,150	676	22,487	4,601	5,071	20,101	47,475
Dickinson.....	2,632	25,068	916	31,145	36	1,290	784	1,096	997	1,854
Dubuque.....	28,650	216,924	10,399	203,221	506	13,096	6,861	7,191	45,644	87,986

STATEMENT NO. XI—CONTINUED.

COUNTIES.	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.	
	Number of cattle.	Value of cattle.	Number of horses.	Value of horses.	Number of mules.	Value of mules.	Number of sheep.	Value of sheep.	Number of swine.	Value of swine.
Emmet.	3,543	23,238	881	22,090	10	\$	1,273	\$	1,191	893
Fayette.	26,965	269,239	9,897	263,106	315	10,508	7,078	6,276	27,133	68,626
Floyd.	13,036	76,667	7,657	147,210	110	2,378	1,461	1,068	14,113	12,903
Franklin.	12,239	59,626	6,669	106,766	211	4,508	1,517	902	14,676	12,961
Freemont.	25,660	330,934	7,518	258,310	711	63,514	2,774	2,721	26,630	39,307
Greene.	16,689	147,910	5,913	160,381	366	12,721	2,227	1,331	26,672	40,819
Grundy.	19,020	126,619	7,657	128,538	296	6,685	1,566	629	38,225	26,184
Guthrie.	16,471	153,777	6,866	183,645	401	14,352	1,531	1,323	23,081	48,827
Hamilton.	16,515	133,148	4,952	160,317	146	4,636	948	799	11,494	16,961
Hancock.	2,904	20,813	1,666	33,063	88	1,455	202	138	1,648	2,265
Harrison.	16,669	173,906	7,329	186,963	303	6,321	1,035	1,003	23,182	26,989
Hartford.	26,542	382,337	8,039	306,335	773	19,631	1,297	1,846	26,692	46,746
Henry.	16,971	263,867	8,983	243,136	473	23,181	9,868	16,213	19,082	62,273
Howard.	8,076	66,769	6,423	126,123	83	2,488	1,015	836	6,634	6,165
Howland.	8,476	97,760	7,472	137,173	88	2,388	724	1,076	8,362	4,777
Humboldt.	3,416	27,524	792	53,450	129	8,857	1,943	1,849	6,686	7,256
Iowa.	26,116	277,924	9,011	295,149	470	15,248	1,368	7,014	46,425	98,671
Jackson.	24,704	190,069	9,407	271,454	350	11,745	4,368	4,518	87,614	43,324
Jasper.	16,738	468,263	13,773	455,261	899	37,974	6,361	7,614	34,612	128,871
Jefferson.	28,443	247,034	7,569	315,625	698	31,775	1,736	21,739	20,132	63,894
Johnson.	30,403	273,979	11,263	300,434	815	30,106	3,181	8,799	64,114	79,984
Keosau.	26,473	304,832	6,690	291,923	383	14,970	4,086	6,447	54,192	157,698
Keosau.	22,944	286,716	10,634	304,650	693	24,460	4,267	9,890	98,612	77,693
Keosau.	11,550	74,225	2,756	48,929	73	1,626	607	1,097	5,696	7,742
Keosau.	19,145	231,660	6,623	289,788	959	36,768	9,379	8,375	13,131	31,410
Lea.	40,624	347,896	12,931	341,198	692	18,060	4,048	7,298	62,718	104,444
Linn.	16,466	179,965	6,472	225,911	380	15,626	1,751	1,665	20,780	43,082
Louis.	16,166	264,823	5,867	204,706	498	19,687	5,096	5,126	20,020	57,737
Lyon.	1,768	9,460	941	11,659	53	588	420	209	1,044	615
Madison.	20,181	343,977	8,126	248,248	765	28,913	2,208	2,261	31,474	60,808
Manitowish.	25,724	334,910	9,992	324,967	812	27,610	14,106	20,497	43,161	103,862
Marion.	22,298	212,422	9,627	284,766	823	26,639	8,264	10,119	41,693	74,706
Marshall.	81,461	488,144	8,894	340,314	446	20,262	3,421	7,068	43,130	120,126
Mills.	265,400	2,410	865	261,126	865	83,332	1,836	1,560	23,624	45,689
Monroe.	21,073	265,400	7,410	261,126	865	83,332	1,836	1,560	23,624	45,689
Monroe.	9,106	62,612	7,483	179,619	195	5,096	2,062	1,888	7,075	9,407
Monroe.	21,478	265,638	4,866	138,975	227	7,197	7,793	6,664	26,176	19,059

Monroe	16,098	204,636	191,806	496	17,468	7,729	11,306	15,847	54,591
Montgomery	13,611	183,763	215,172	693	27,961	369	500	29,739	69,966
Muscatine	20,363	226,604	316,041	613	21,229	3,107	3,107	25,636	66,960
O'Brien	2,646	15,604	12,884	98	1,141	.....	.....	.....	.....
Occola	2,322	14,122	23,989	47	1,233	628	462	1,328	1,198
Page	17,672	299,609	346,228	1,900	62,195	3,154	3,686	41,726	102,742
Palo Alto	9,378	63,830	80,769	76	1,440	442	174	5,567	5,117
Plymouth	10,356	73,727	89,517	220	6,370	1,261	1,261	12,206	6,170
Pocahontas	7,728	66,010	83,507	107	1,961	560	644	5,137	5,708
Polk	26,029	411,725	497,310	890	43,960	1,998	36,750	34,680	90,880
Pottawattamie	33,756	863,665	401,362	1,064	38,920	1,660	2,474	42,502	76,481
Poweshiek	26,931	291,840	386,070	683	26,681	2,318	3,441	43,788	132,297
Ringgold	16,868	196,313	202,360	679	25,462	2,261	3,029	20,668	66,314
Sac	10,767	76,210	96,919	223	5,636	6,769	6,071	17,248	20,783
Scott	23,252	238,908	340,243	732	30,938	3,306	2,748	38,738	66,668
Shelby	16,731	197,490	235,866	569	21,420	767	1,020	33,636	71,068
Sioux	4,446	24,518	31,027	169	3,113	768	399	6,301	3,366
Story	21,113	213,490	226,133	491	17,166	2,163	1,769	26,630	46,595
Tama	28,053	383,860	343,414	926	19,324	1,691	2,196	47,302	104,646
Taylor	18,329	267,846	222,263	446	14,369	2,610	3,672	35,049	64,542
Union	19,273	266,816	274,367	672	17,666	607	1,008	17,661	33,062
Van Buren	18,639	292,806	376,476	671	29,215	18,309	36,708	16,942	66,660
Wapello	21,838	313,805	328,763	593	27,696	3,022	12,039	22,904	70,063
Warren	24,507	303,395	333,771	683	27,696	4,062	4,394	39,159	104,374
Washington	20,492	343,127	268,422	741	21,634	5,949	6,399	41,768	81,844
Wayne	20,492	343,127	268,422	741	21,634	5,949	6,399	41,768	81,844
Webster	4,020	145,254	131,298	465	11,416	1,991	811	13,327	13,866
Winnebago	4,124	24,645	38,216	168	3,093	497	462	7,060	6,618
Winneconne	18,770	103,481	294,404	169	2,692	4,696	3,445	23,667	23,721
Winnebuck	16,445	136,809	134,301	331	16,629	5,467	6,467	13,431	11,868
Woodbury	7,149	52,577	119,864	137	4,739	849	1,200	8,471	11,708
Wright	8,743	62,963	65,927	103	2,177	283	283	7,792	14,647
Total	1,787,688	\$18,426,952	\$20,290,490	43,189	\$1,581,386	\$49,359	\$457,967	\$2,460,368	\$4,727,642

STATEMENT No. XII.

Showing the number of cattle, horses, mules, sheep, and swine assessed and the value thereof in the several counties for the year 1881.

COUNTIES.	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.	
	Number of cattle.	Value of cattle.	Number of horses.	Value of horses.	Number of mules.	Value of mules.	Number of sheep.	Value of sheep.	Number of swine.	Value of swine.
Adair	13,146	\$ 132,301	6,604	\$ 186,361	476	\$ 15,689	2,681	\$ 2,681	23,360	\$ 42,260
Adams	14,923	132,973	6,016	172,420	628	21,312	3,708	3,708	24,807	30,883
Allemahee	16,862	109,564	7,654	159,467	119	2,412	4,086	3,915	17,760	20,176
Appanoose	19,864	283,654	7,201	272,395	616	23,778	10,364	17,417	18,566	51,986
Audubon	8,439	151,345	4,289	157,368	406	21,700	1,606	2,322	11,456	39,686
Benton	32,188	442,899	12,886	491,169	503	21,690	2,137	3,326	39,788	96,080
Black Hawk	30,539	302,283	10,144	313,591	261	9,947	2,648	3,654	87,068	80,264
Boone	26,878	243,168	8,011	247,662	476	14,709	1,255	1,354	23,739	30,026
Bremer	21,734	192,860	7,343	173,704	95	2,425	1,083	1,092	23,222	30,197
Buchanan	31,465	348,523	8,374	260,678	281	7,993	1,806	2,301	27,665	67,244
Buena Vista	12,417	92,690	2,903	62,722	65	1,310	2,198	1,066	11,068	14,153
Butler	21,177	151,300	7,927	179,671	152	4,242	1,600	1,969	19,188	29,134
Calhoun	12,862	146,995	3,387	96,389	167	6,536	740	744	9,225	18,934
Carroll	14,255	96,656	6,608	92,899	483	8,115	1,613	800	23,087	7,797
Cass	19,452	262,266	8,045	215,955	806	26,278	1,707	2,392	31,175	62,372
Cedar	92,470	265,891	11,064	296,809	680	20,087	6,675	6,896	66,461	112,815
Cerro Gordo	10,561	88,208	5,400	149,610	155	5,135	2,942	2,770	10,132	11,704
Cherokee	13,116	114,475	6,689	126,610	311	5,976	5,996	6,896	19,655	24,036
Chickasaw	16,244	159,785	7,241	186,456	103	3,022	1,601	1,601	9,772	9,772
Clarke	16,963	221,109	8,649	188,315	396	16,300	3,840	2,765	20,607	68,464
Clay	9,892	83,897	2,996	68,659	100	2,775	6,988	3,609	6,926	14,886
Clayton	24,484	196,725	10,064	263,705	486	14,615	6,913	7,263	21,200	33,772
Clinton	41,624	363,251	12,199	382,264	379	11,460	4,068	4,038	61,525	83,515
Crawford	18,920	174,673	6,667	173,668	403	14,940	12,878	6,678	22,531	23,702
Dallas	25,210	332,617	8,973	360,017	789	34,660	1,892	1,868	31,807	62,130
Davis	17,991	250,398	7,438	226,670	735	25,063	15,643	30,774	18,007	61,791
De Kalb	22,204	273,266	7,369	264,606	645	26,674	9,514	16,200	20,926	52,989
De Witt	33,407	306,586	8,694	233,778	253	8,678	3,369	4,066	28,969	63,194
DeWitt	16,386	174,608	7,673	234,303	604	25,280	6,663	6,319	15,611	49,626
Dickinson	2,030	31,079	7,043	84,779	26	863	749	968	969	2,163
Dubuque	29,063	269,549	10,121	190,708	490	11,962	6,189	8,140	26,729	84,997

Emmet.....	4,590	28,584	699	20,420	18	316	1,456	1,451	990	896
Exeter.....	29,944	286,754	10,845	970,528	847	10,017	7,673	6,901	26,186	55,060
Fayette.....	14,787	89,404	7,749	344,198	126	2,873	2,096	1,868	11,624	12,432
Floyd.....	16,109	77,073	5,099	117,189	126	2,873	2,096	1,868	11,624	12,432
Franklin.....	26,438	312,284	7,890	248,138	1,486	6,613	2,301	2,321	17,699	35,536
Greene.....	22,683	211,029	6,710	169,888	116	18,021	1,362	1,174	11,131	38,726
Grundy.....	22,821	217,466	7,908	184,415	307	18,140	1,362	1,174	11,131	38,726
Guibere.....	19,269	188,784	7,179	213,324	444	16,948	2,109	2,086	19,878	35,319
Hamilton.....	19,466	180,900	5,579	154,845	168	4,910	1,431	1,186	19,466	31,899
Hancock.....	3,563	98,183	1,786	41,722	77	9,314	1,597	1,392	13,665	1,076
Hardin.....	20,903	192,153	7,459	194,369	321	9,314	1,597	1,392	13,665	1,076
Harrison.....	32,899	489,469	8,907	334,168	443	21,044	1,546	1,297	23,569	26,430
Henry.....	18,677	208,056	8,302	244,683	582	19,630	1,100	1,100	26,541	43,445
Howard.....	9,872	80,213	5,760	120,018	78	1,929	1,175	1,347	18,267	67,931
Humbolt.....	9,926	69,508	2,778	64,836	97	2,483	1,107	1,068	7,484	7,737
Iowa.....	6,408	47,399	2,685	74,287	194	6,812	7,869	6,011	7,291	8,737
Jackson.....	24,362	296,992	9,223	269,475	478	15,876	5,319	7,088	41,901	99,087
Jasper.....	26,264	199,092	9,179	273,897	321	10,355	4,548	4,548	81,890	84,042
Jefferson.....	34,826	413,808	12,600	446,069	956	40,954	6,566	11,021	42,215	83,468
Johnson.....	18,646	271,022	8,078	340,738	598	28,000	13,704	24,687	21,674	86,908
Johnson.....	29,229	306,843	11,266	390,566	780	27,682	9,578	10,315	50,460	104,908
Jones.....	38,322	386,215	8,905	323,760	377	15,778	3,783	5,878	44,228	126,929
Keokuk.....	24,829	347,787	10,352	313,631	686	23,668	7,683	10,648	38,902	61,966
Kossuth.....	13,020	77,900	3,098	66,625	107	2,806	1,468	1,807	3,683	4,684
Lee.....	18,666	211,081	8,900	263,246	881	83,221	8,949	9,789	13,973	26,631
Linn.....	44,007	427,830	13,189	369,761	602	18,108	5,616	8,332	60,410	137,916
Louis.....	18,163	191,337	6,644	230,172	312	12,968	2,204	1,919	17,506	36,524
Lucas.....	17,769	293,496	6,192	218,702	503	20,362	5,609	7,996	17,767	62,146
Lyon.....	2,440	13,516	1,049	13,566	45	693	573	192	1,549	408
Madison.....	26,363	279,137	8,436	256,501	766	29,289	3,965	3,867	81,068	96,768
Maishaka.....	26,660	269,593	10,437	288,096	742	23,631	16,587	19,360	84,151	90,208
Marion.....	26,890	221,225	9,903	287,671	840	27,040	11,178	13,924	46,812	57,679
Marshall.....	32,367	369,094	9,683	306,515	405	16,182	4,486	8,100	81,188	79,313
Mills.....	25,319	317,317	7,608	297,945	862	43,492	1,491	2,049	23,237	47,107
Mitchell.....	10,459	65,028	7,199	171,166	179	4,684	2,986	2,961	7,664	8,482
Monroe.....	25,065	217,916	5,463	142,236	301	9,180	12,960	12,636	20,378	30,378
Monroe.....	18,309	288,203	5,626	206,539	432	19,910	7,798	12,372	16,207	71,072
Montgomery.....	17,760	227,493	6,965	214,668	722	25,880	476	908	29,434	69,197
Muscatine.....	20,902	242,270	8,976	306,040	603	20,738	3,141	3,182	26,961	56,577
O'Brien.....	4,402	20,685	1,680	10,833	112	886	1,065	319	5,139	2,065
Oceola.....	2,872	30,869	1,292	82,247	69	2,091	1,573	1,228	2,090	2,632
Page.....	20,144	396,507	9,928	416,290	1,310	66,165	5,341	6,599	46,176	110,449
Palo Alto.....	11,093	62,388	2,147	36,740	88	1,638	1,216	649	5,488	5,922
Plymouth.....	13,163	111,221	4,680	125,365	221	8,615	11,254	11,254	13,668	13,668
Pocahontas.....	9,644	76,184	2,028	46,682	103	2,464	981	1,101	5,667	7,265
Polk.....	27,088	384,199	10,964	508,526	768	42,238	2,383	3,698	82,151	76,360
Pottawattamie.....	42,769	481,140	14,283	432,218	1,241	49,688	1,969	2,961	41,715	76,973
Pottawattamie.....	26,014	386,786	10,262	311,608	610	21,694	2,925	3,892	38,480	97,078
Poweshiek.....	19,292	293,167	6,794	247,048	597	26,154	2,320	3,688	21,086	76,564
Ringgold.....	14,341	108,220	5,637	126,442	260	7,190	4,267	8,174	16,794	20,011

STATEMENT NO. XII—CONTINUED.

COUNTIES.	CATTLE.		HORSES.		MULES.		SHEEP.		WINE.	
	Number of cattle.	Value of cattle.	Number of horses.	Value of horses.	Number of mules.	Value of mules.	Number of sheep.	Value of sheep.	Number of wine.	Value of wine.
Scott	23,973	\$27,946	10,701	\$32,084	851	\$2,682	2,885	\$2,684	39,803	\$3,696
Shelby	18,696	217,435	7,389	238,010	426	18,313	1,184	1,697	28,905	63,918
Stark	6,783	53,152	3,267	60,100	154	3,338	2,087	1,040	8,283	4,473
Stout	23,770	908,759	8,267	238,010	481	15,770	4,410	4,343	21,645	21,218
Tam	31,161	389,466	11,381	377,747	814	21,877	2,703	3,242	33,640	93,581
Taylor	21,112	273,629	8,622	264,166	811	29,764	3,196	5,480	32,442	93,898
Union	15,916	227,292	6,135	201,914	458	18,011	1,015	1,287	18,020	33,966
Van Buren	19,462	314,283	7,266	283,286	618	26,447	21,830	43,371	14,441	64,380
Wapello	17,562	248,197	7,846	293,646	560	25,306	8,904	13,341	22,860	55,145
Warren	24,587	314,592	9,184	317,561	668	21,304	4,711	4,769	31,850	86,765
Washington	26,449	267,414	10,107	270,966	768	23,900	6,154	6,389	36,787	100,088
Wayne	23,779	323,369	7,967	295,479	688	29,935	5,953	12,345	22,104	73,888
Webster	24,855	177,383	6,423	138,641	544	13,544	1,897	1,027	16,161	14,888
Winnebago	5,283	27,387	1,910	44,867	100	2,640	866	474	1,392	663
Winnechik	21,374	126,467	10,926	264,449	103	2,794	5,041	5,276	24,318	25,460
Woodbury	20,082	166,168	4,896	146,843	256	11,218	9,198	9,198	12,488	15,240
Worth	7,286	64,137	4,229	103,845	131	3,728	865	1,116	4,600	6,098
Wright		71,646		71,266		3,640		264		12,409
Total	1,962,992	\$20,660,855	706,646	\$21,068,830	43,684	\$1,596,376	436,531	\$646,993	2,219,402	\$4,479,860

STATEMENT No. XIII.

Showing the number of live stock and the assessed value of the same, for a period of fifteen years.

Year.	No. of cattle.	Value of cattle.	No. of horses.	Value of horses.	No. of mules.	Value of mules.	No. of sheep.	Value of sheep.	No. of swine over six months.	Value of swine.
1867.	686,109	\$ 8,628,941	343,593	\$16,532,925	17,267	\$1,125,410	1,354,608	\$2,084,476	776,412	\$1,483,245
1868.	721,124	8,769,897	373,026	17,331,004	21,241	1,206,965	1,258,691	1,264,733	632,632	1,106,972
1869.	841,925	10,406,619	422,275	18,947,868	26,259	1,618,071	1,100,708	841,451	679,703	1,692,852
1870.	867,904	11,170,564	449,328	19,172,052	44,636	1,719,873	860,717	539,872	689,382	2,133,006
1871.	959,600	11,832,840	498,930	19,944,269	30,254	1,518,159	657,161	378,741	1,008,671	2,583,681
1872.	1,065,863	11,827,827	543,486	19,041,691	32,555	1,465,194	516,160	515,551	1,244,085	2,521,595
1873.	1,178,017	12,931,807	551,052	18,936,037	32,019	1,357,478	523,089	572,438	1,460,784	2,723,586
1874.	1,322,102	14,598,453	558,820	19,754,401	33,369	1,392,824	470,309	510,073	1,299,302	2,600,756
1875.	1,436,459	15,858,884	593,972	19,810,125	36,673	1,495,225	396,467	482,208	1,380,914	3,276,342
1876.	1,508,813	16,446,016	638,600	20,705,572	41,172	1,669,015	373,616	415,921	1,363,129	3,587,242
1877.	1,452,546	14,898,841	659,385	20,100,263	42,887	1,670,154	318,439	345,827	1,654,708	3,899,301
1878.	1,461,256	14,787,563	678,790	20,329,705	44,489	1,634,913	288,228	290,520	2,250,300	4,404,750
1879.	1,528,109	15,589,508	673,055	19,671,807	42,662	1,583,199	301,752	330,945	2,313,220	3,475,223
1880.	1,737,688	18,426,852	691,805	20,290,490	43,182	1,581,336	349,359	457,967	2,460,393	4,737,642
1881.	1,962,992	20,650,855	706,646	21,058,830	43,634	1,596,373	436,531	546,993	2,219,402	4,479,860

STATEMENT No. XIV.

Showing the number of acres of land assessed, the average value per acre, and the aggregate valuation, after deducting the exemptions (on account of fruit and forest trees planted), and after equalization; also the aggregate value of town property, railroad property, and of personal property, and total valuation of taxable property, and exemptions, in each county for the year 1881.

COUNTIES.	Number acres of	Reported value per acre.	Equalized value per acre.	Reported value of lands.	Reported value of town lots.	Reported value of lands and town lots.	Equalized value of lands and town lots.	Personal property.	Railroad property.	Reported total value.	Equalized total value.	Total exemptions on account of trees planted
Adair	863,267	6 73	6 88	1,719,961	177,340	1,897,291	2,561,342	696,219	123,061	2,616,661	3,279,612	112,680
Adams	267,965	6 46	6 77	1,728,296	196,762	1,928,068	2,094,460	616,261	364,861	2,798,170	2,894,572	99,246
Alamakee	408,429	4 97	4 97	2,029,351	363,920	2,392,971	2,392,971	601,420	166,480	3,190,871	3,190,871	4,967
Appanoose	325,828	6 92	7 27	2,253,720	368,271	2,611,991	2,742,590	1,207,866	339,976	4,139,828	4,290,422	
Audubon	263,929	5 96	5 66	1,694,069	134,447	1,828,536	1,927,110	487,086	32,790	2,648,361	2,446,926	36,776
Benton	443,991	9 48	9 48	4,212,067	747,692	4,959,649	4,959,649	1,782,678	438,284	7,180,606	7,180,606	108,340
Black Hawk	350,041	10 14	9 64	3,660,660	1,246,137	4,796,687	4,566,863	1,166,801	323,063	6,292,681	6,062,847	96,366
Boone	366,900	6 68	7 34	2,388,362	436,613	2,866,995	3,165,694	747,797	307,260	3,924,022	4,210,921	
Bremer	272,135	7 66	7 66	2,085,563	210,077	2,295,630	2,295,630	669,468	144,923	3,113,611	3,113,611	16,686
Buchanan	363,151	9 10	8 66	3,213,833	682,866	3,896,219	3,701,409	1,249,738	134,439	5,340,416	5,146,608	38,664
Buena Vista	369,126	3 06	3 38	1,097,464	166,002	1,263,466	1,876,894	260,846	134,673	1,668,804	1,783,622	368,861
Burder	366,026	5 49	6 03	2,010,369	206,662	2,216,931	2,441,431	667,543	310,532	3,067,896	3,509,868	172,800
Calhoun	893,625	4 11	4 11	1,478,169	245,292	1,723,461	1,846,431	311,746	260,768	1,846,884	1,846,884	161,407
Carroll	362,929	4 36	6 64	1,710,614	246,477	1,957,091	2,016,292	817,746	290,308	2,774,380	2,774,380	131,477
Cass	365,864	10 64	9 98	3,918,367	867,868	4,786,235	4,426,696	1,242,006	268,666	5,675,363	6,004,570	101,446
Cedar	365,086	5 46	5 72	1,969,987	367,643	2,337,630	2,484,662	976,000	268,666	3,461,326	3,461,326	101,499
Cerro Gordo	360,626	5 65	6 12	1,486,166	136,000	1,622,166	1,622,166	460,460	136,480	2,082,646	2,082,646	127,276
Cherokee	374,316	6 25	6 03	2,309,320	297,630	2,606,950	2,606,950	460,460	136,480	3,067,430	3,067,430	76,276
Chickasaw	374,316	6 25	6 03	2,309,320	297,630	2,606,950	2,606,950	460,460	136,480	3,067,430	3,067,430	76,276
Clarke	363,645	6 13	6 74	1,667,848	297,630	1,965,478	2,094,460	460,460	136,480	2,555,940	2,555,940	101,499
Clay	363,645	6 13	6 74	1,667,848	297,630	1,965,478	2,094,460	460,460	136,480	2,555,940	2,555,940	101,499
Clayton	363,645	6 13	6 74	1,667,848	297,630	1,965,478	2,094,460	460,460	136,480	2,555,940	2,555,940	101,499
Cotton	430,136	7 04	7 04	3,026,933	696,610	3,723,543	3,723,543	926,461	339,976	4,650,004	4,650,004	86,618
Crittenden	430,136	10 82	10 82	4,650,004	1,615,571	6,265,575	6,265,575	1,615,575	416,085	7,881,150	7,881,150	136,794
Clinton	444,269	4 49	4 71	1,993,116	182,364	2,175,480	2,175,480	613,806	833,747	3,009,286	3,009,286	101,312
Columbia	370,613	9 14	8 69	3,397,288	392,894	3,790,182	3,790,182	1,299,749	258,264	5,089,931	5,089,931	101,312
Dallas	323,083	7 00	7 00	2,260,264	372,150	2,632,414	2,632,414	1,179,967	258,264	3,812,681	3,812,681	101,312
Decatur	380,148	6 43	6 61	1,764,679	236,816	1,995,495	2,094,460	907,326	116,794	3,112,621	3,112,621	101,312

STATEMENT NO. XIV—CONTINUED.

COUNTIES.	Number acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of lands.	Reported value of town lots.	Increase, per cent.	Decrease, per cent.	Reported value of lands and town lots.	Equalized value of lands and town lots.	Personal property.	Railroad property.	Reported total value.	Equalized total value.	Total exemptions on account of trees planted.
Pottawattamie	588,350	8 32	8 32	\$ 4,574,325	\$ 1,681,603	...	...	\$ 6,715,900	\$ 6,715,900	\$ 1,720,558	\$ 664,184	\$ 4,440,872	\$ 4,440,872	207,385
Poweshiek	370,530	8 92	8 92	3,510,164	401,138	...	...	3,111,303	3,111,303	1,119,463	467,466	3,488,726	3,488,726	311,943
Ringgold	341,711	8 81	8 10	1,768,161	180,819	6	...	2,126,680	2,126,680	880,660	77,236	2,388,720	2,388,720	43,096
Sac	367,428	4 87	4 87	1,468,683	80,094	...	...	7,679,620	7,679,620	2,080,694	76,236	9,288,486	9,288,486	239,986
Scott	379,708	15 88	15 88	4,638,734	8,118,135	...	...	2,611,499	2,611,499	789,345	273,117	10,238,584	10,238,584	...
Stoddard	377,543	6 86	6 82	2,608,804	222,693	6	...	2,811,497	2,811,497	1,800,549	102,827	3,698,463	3,698,463	177,928
Stout	432,887	2 97	2 97	1,345,618	474,169	6	...	1,881,177	1,881,177	139,075	287,890	2,169,068	2,169,068	114,289
Story	382,087	7 90	7 84	2,783,979	401,084	6	...	3,185,063	3,185,063	965,519	301,633	4,362,098	4,362,098	110,586
Tama	454,940	8 97	9 41	4,080,492	620,454	6	...	4,698,053	4,698,053	1,805,549	884,450	6,503,774	6,503,774	100,586
Taylor	336,835	7 38	7 38	2,486,684	250,066	...	...	2,735,750	2,735,750	962,400	112,124	3,697,963	3,697,963	82,775
Union	303,267	6 48	7 13	1,738,813	455,277	10	...	2,394,090	2,394,090	1,484,267	196,300	3,880,357	3,880,357	97,119
Van Buren	308,267	11 23	9 55	3,406,231	498,680	15	...	3,835,211	3,835,211	1,484,267	196,300	5,315,738	5,315,738	6,348
Warren	270,514	11 07	10 52	2,995,835	1,662,514	5	...	4,658,349	4,658,349	1,738,153	518,323	6,391,805	6,391,805	82,849
Wassallo	368,574	10 48	9 44	3,768,834	412,954	10	...	4,171,488	4,171,488	1,182,045	128,845	5,477,378	5,477,378	26,195
Washington	387,950	9 52	9 52	3,407,775	498,255	...	...	3,901,030	3,901,030	1,485,119	300,126	5,666,275	5,666,275	15,342
Wayne	330,935	7 90	7 11	2,615,561	310,833	10	...	2,926,394	2,926,394	1,186,472	243,703	4,366,569	4,366,569	...
Webster	445,502	4 53	4 98	2,017,036	387,959	10	...	2,404,995	2,404,995	621,848	247,194	3,174,037	3,174,037	...
Winnebago	248,383	3 23	3 55	803,195	23,453	10	...	826,638	826,638	174,416	42,280	1,043,334	1,043,334	37,147
Winnechick	436,408	6 96	7 65	3,029,326	506,576	10	...	3,535,872	3,535,872	848,524	280,170	4,614,566	4,614,566	12,867
Woodbury	518,100	8 79	4 16	1,965,328	838,190	10	...	2,798,518	2,798,518	662,454	154,308	3,606,290	3,606,290	88,000
Worth	264,016	8 95	4 34	1,004,237	76,730	10	...	1,080,967	1,080,967	188,028	38,400	1,450,346	1,450,346	73,792
Wright	361,604	8 89	8 39	1,117,407	69,955	10	...	1,207,362	1,207,362	188,028	38,400	1,413,790	1,413,790	112,686
Total	34,709,917	\$ 7 25	.....	\$ 241,968,386	\$ 65,528,683	...	...	\$ 297,492,079	\$ 303,570,906	\$ 89,327,400	\$ 25,904,428	\$ 412,725,902	\$ 419,102,728	\$ 6,305,864

* \$7.25 is the general average value of the lands in the State.

STATEMENT No. XV.

Showing the amount of fees received from life and accident insurance companies transacting business in Iowa, from the 1st day of October, 1879, to and including the 30th day of September, 1881.

NAME OF COMPANY.	LOCATION.		AMOUNT.
	CITY.	STATE.	
Ætna	Hartford	Conn. .	\$ 106 00
Centennial Mutual	Burlington	Iowa .	76 00
Charter Oak	Hartford	Conn. .	88 00
Connecticut General	Hartford	Conn. .	68 00
Connecticut Mutual	Hartford	Conn. .	88 00
Continental	Hartford	Conn. .	48 00
Equitable	Des Moines	Iowa .	65 50
Equitable	New York	N. Y. .	114 00
Germania	New York	N. Y. .	86 00
Hartford Life and Annuity	Hartford	Conn. .	76 00
Home	Brooklyn	N. Y. .	54 00
Home	Burlington	Iowa .	65 00
Homœopathic Mutual	New York	N. Y. .	44 00
Iowa	Keokuk	Iowa .	5 50
John Hancock Mutual	Boston	Mass. .	54 00
Manhattan	New York	N. Y. .	50 00
Massachusetts Mutual	Springfield	Mass. .	54 00
Mutual Benefit	Newark	N. J. .	88 00
Mutual	New York	N. Y. .	300 00
National	Washington	D. C. .	54 00
National	Montpelier	Vt. .	44 00
New England Mutual	Boston	Mass. .	56 00
New York	New York	N. Y. .	96 00
Northwestern Mutual	Milwaukee	Wis. .	188 00
Penn Mutual	Philadelphia	Penn. .	70 00
Phoenix Mutual	Hartford	Conn. .	88 00
Provident Savings	New York	N. Y. .	122 00
State Mutual	Worcester	Mass. .	78 00
Travelers	Hartford	Conn. .	826 00
Union Central	Cincinnati	Ohio .	146 00
Union Mutual	Augusta	Maine .	98 00
United States	New York	N. Y. .	56 00
Washington	New York	N. Y. .	82 00
Western Mutual Aid	Des Moines	Iowa .	28 50

STATEMENT No. XVI.

Showing the amount of fees received from fire and marine insurance companies transacting business in Iowa, from the 1st day of October, 1879, to and including September 30, 1881.

NAME OF COMPANY.	LOCATION.		AMOUNT.
	CITY.	STATE.	
Ætna.....	Hartford	Conn ..	\$ 690 00
Amazon.....	Cincinnati	Ohio...	238 00
Agricultural.....	Watertown	N. Y. ...	122 00
American.....	Chicago.....	Ill.	1,176 00
American.....	Newark	N. J. ...	169 00
American.....	Philadelphia.....	Penn ..	472 00
American Central.....	St. Louis.....	Mo.	754 00
Atlantic F. & M.....	Providence	R. I.	170 00
Boylston Mutual.....	Boston.....	Mass ..	120 00
British America.....	Toronto	Canada.	380 00
Buffalo.....	Buffalo	N. Y. ...	88 00
Buffalo German.....	Buffalo	N. Y. ...	108 00
Burlington.....	Burlington	Iowa. .	340 50
Citizens'.....	New York.....	N. Y. ...	62 00
Clinton.....	New York.....	N. Y. ...	174 00
Commercial.....	New York.....	N. Y. ...	290 00
Commercial Union, U. S. B.....	New York.....	N. Y. ...	494 00
Commonwealth.....	Boston.....	Mass. ...	142 00
Connecticut.....	Hartford	Conn ..	346 00
Continental.....	New York.....	N. Y. ...	1,142 00
Council Bluffs.....	Council Bluffs.....	Iowa ..	56 00
California.....	San Francisco	Cala. .	62 00
Cedar Rapids.....	Cedar Rapids	Iowa ..	352 00
Detroit.....	Detroit	Mich. ...	113 00
Eliot.....	Boston.....	Mass. ...	232 00
Exchange.....	New York.....	N. Y. ...	210 00
Equitable F. & M.....	Providence	R. I.	170 00
Farmers'.....	Cedar Rapids.....	Iowa ..	204 50
Fairfield.....	South Norwalk	Conn. .	44 00
Fire Association.....	Philadelphia.....	Penn. ...	570 00
Firemen's Fund.....	San Francisco.....	Cala. ...	486 00
Firemen's.....	Baltimore	Md.	329 00
Firemen's.....	Boston.....	Mass. ...	234 00
Firemen's.....	Dayton	Ohio. ...	184 00
Fire Association, Limited, U. S. B.....	Boston.....	Mass. ...	128 00
Franklin.....	Philadelphia.....	Penn. ...	256 00
French Insurance Corporation, U. S. B.....	New York.....	N. Y. ...	78 00
German.....	Freeport.....	Ill.	638 00
German-American.....	New York.....	N. Y. ...	668 00
Germania.....	New York.....	N. Y. ...	624 00
German Mutual.....	Davenport.....	Iowa ..	12 00

STATEMENT No. XVI.—CONTINUED.

NAME OF COMPANY.	LOCATION.		AMOUNT.
	CITY.	STATE.	
Girard F. & M.....	Philadelphia.....	Pa.....	\$ 324 00
Glens Falls.....	Glens Falls.....	N. Y....	282 00
Globe.....	New York.....	N. Y....	64 00
Great Western.....	New York.....	N. Y....	58 00
Guarantee Company of North America	Montreal.....	Canada..	51 00
Hamburg Bremen, U. S. B.....	New York.....	N. Y....	150 00
Hamburg Magdeburg, U. S. B.....	New York.....	N. Y....	172 00
Hanover.....	New York.....	N. Y....	598 00
Hartford.....	Hartford.....	Conn....	1,576 00
Hekla.....	Madison.....	Wis....	139 00
Hoffman.....	New York.....	N. Y....	102 00
Home.....	New York.....	N. Y....	1,370 00
Home.....	Columbus.....	Ohio....	196 00
Home.....	Waterloo.....	Iowa....	35 50
Howard.....	New York.....	N. Y....	212 00
Hawkeye.....	Des Moines.....	Iowa....	606 50
Iowa Home.....	Shenandoah.....	Iowa....	44 50
Iowa State.....	Keokuk.....	Iowa....	163 50
Imperial, U. S. B.....	New York.....	N. Y....	260 00
Insurance Co. of North America.....	Philadelphia.....	Pa.....	650 00
Knickerbocker.....	New York.....	N. Y....	180 00
La Con fiance, U. S. B.....	Chicago.....	Ill.....	186 00
Lamar.....	New York.....	N. Y....	144 00
Lancashire, U. S. B.....	New York.....	N. Y....	406 00
Lion, U. S. B.....	New York.....	N. Y....	96 00
Liverpool & London & Globe, U. S. B.	New York.....	N. Y....	358 00
London Assurance.....	New York.....	N. Y....	198 00
Lorillard.....	New York.....	N. Y....	246 00
London & Lancashire, U. S. B.....	New York.....	N. Y....	138 00
Manhattan.....	New York.....	N. Y....	190 00
Manufacturers' & Builders'.....	New York.....	N. Y....	180 00
Manufacturers' F. & M.....	Boston.....	Mass....	118 00
Merchants'.....	Newark.....	N. J....	232 00
Merchants'.....	Providence.....	R. I....	170 00
Mercantile Marine.....	Boston.....	Mass....	136 00
Meriden.....	Meriden.....	Conn....	138 00
Mechanics' & Traders'.....	New York.....	N. Y....	96 00
Metropole, U. S. B.....	Boston.....	Mass....	316 00
Milwaukee Mechanics' Mutual.....	Milwaukee.....	Wis....	294 00
National.....	Hartford.....	Conn....	268 00
National.....	New York.....	N. Y....	92 00
Newark.....	Newark.....	N. J....	210 00
Newark City.....	Newark.....	N. J....	80 00
New Hampshire.....	Manchester.....	N. H....	136 00
New York Bowery.....	New York.....	N. Y....	318 00
New York City.....	New York.....	N. Y....	96 00
Niagara.....	New York.....	N. Y....	632 00
North British & Mercantile, U. S. B..	New York.....	N. Y....	484 00
Northern Assurance, U. S. B.....	New York.....	N. Y....	260 00

STATEMENT No. XVI—CONTINUED.

NAME OF COMPANY.	LOCATION.		AMOUNT.
	CITY.	STATE.	
Northern.....	Watertown.....	N. Y....	\$ 92 00
Northern German, U. S. B.....	New York.....	N. Y....	128 00
Northwestern National.....	Milwaukee.....	Wis....	438 00
Norwich Union, U. S. B.....	New York.....	N. Y....	196 00
Orient.....	Hartford.....	Conn..	404 00
Oskaloosa.....	Oskaloosa.....	Iowa..	17 50
Pacific.....	New York.....	N. Y....	318 00
Pennsylvania.....	Philadelphia.....	Pa.....	320 00
Peoples'.....	Newark.....	N. J....	58 00
Peoples'.....	Trenton.....	N. J....	52 00
Phenix.....	Brooklyn.....	N. Y....	1,226 00
Phoenix.....	Hartford.....	Conn..	986 00
Phoenix (England), U. S. B.....	New York.....	N. Y....	218 00
Providence Washington.....	Providence.....	R. I....	188 00
Queen, U. S. B.....	New York.....	N. Y....	352 00
Revere.....	Boston.....	Mass..	84 00
Rochester German.....	Rochester.....	N. Y....	120 00
Royal, U. S. B.....	New York.....	N. Y....	318 00
St. Paul F. & M.....	St. Paul.....	Minn..	238 00
Scottish Union and National, U. S. B..	New York.....	N. Y....	104 00
Scottish Commercial, U. S. B.....	New York.....	N. Y....	202 00
Security.....	New Haven.....	Conn..	58 00
Shawmut.....	Boston.....	Mass..	6 00
St. Nicholas.....	New York.....	N. Y....	34 00
Springfield F. & M.....	Springfield.....	Mass..	1,114 00
Star.....	New York.....	N. Y....	274 00
State.....	Des Moines.....	Iowa..	564 00
Sterling.....	New York.....	N. Y....	180 00
Traders'.....	Chicago.....	Ill....	336 00
Tradesmen's.....	New York.....	N. Y....	248 00
Union F. & M.....	Philadelphia.....	Pa.....	262 00
Union.....	San Francisco.....	Cal....	316 00
Washington F. & M.....	Boston.....	Mass..	234 00
Watertown.....	Watertown.....	N. Y....	716 00
Western Assurance.....	Toronto.....	Canada,	254 00
Westchester.....	New Rochelle.....	N. Y....	282 00
Williamsburgh City.....	Brooklyn.....	N. Y....	80 00
Total fees for fire companies.....			\$37,585 50
Total fees from life companies.....			3,562 50
Fifty-five mutual companies.....			265 00
Fees from medical license.....			100 00
Total fees from all sources.....			\$41,513 00

STATEMENT No. XVII.

Showing the amount of taxes paid by life and accident insurance companies transacting business in Iowa from October 1, 1879 to September 30, 1881, being two and one-half per cent on the premiums received in Iowa for the years 1879 and 1880.

NAME OF COMPANY.	Tax of 1879.	Tax of 1880.	Total taxes.
Etna.....	\$ 608 06	\$ 638 29	\$ 1,336 35
Charter Oak.....	253 35	231 82	485 17
Connecticut General.....	201 12	175 00	376 12
Connecticut Mutual.....	2,108 54	2,156 09	4,264 63
Continental.....	30 28	28 68	58 96
Equitable (New York).	1,181 95	1,814 15	2,796 10
Germania.....		104 06	104 06
Hartford, L. and A.....	7 35	12 27	19 62
Home.....	159 06	220 31	379 37
Homeopathic Mutual.....	7 78	4 88	12 66
John Hancock Mutual.....	72 63	43 70	116 33
Manhattan.....	10 05	7 29	17 34
Massachusetts Mutual.....	75 52	61 40	136 92
Mutual Benefit.....	1,307 60	1,311 31	2,618 91
Mutual.....	2,463 93	2,717 11	5,181 04
National (D. C.).....	72 56	52 20	124 76
New England Mutual.....	335 18	236 23	571 41
New York.....	662 94	862 91	1,525 85
Northwestern Mutual.....	1 969 91	1,908 58	3,878 49
Provident Savings.....	57 80	170 42	228 31
Phoenix Mutual.....	222 59	184 37	406 96
Penn Mutual.....	78 54	114 75	193 29
Travelers'.....	603 96	713 42	1,407 38
Union Central.....	47 33	138 47	185 80
Union Mutual.....	184 83	85 37	270 20
United States.....	61 20	62 08	123 28
Washington.....	345 99	423 03	769 02
Totals	\$13,310 14	\$14,278 19	\$27,588 33

STATEMENT No. XVIII.

Showing the amount of taxes paid by fire and marine insurance companies transacting business in Iowa, from October 1, 1879, to September 30, 1881, being two and one-half per cent on the premiums received in Iowa for the years 1879 and 1880.

NAME OF COMPANY.	Tax of 1879.	Tax of 1880.	Total tax.
Aetna.....	\$ 1,168 02	\$ 1,218 57	\$ 2,386 59
Amazon.....	145 63	119 08	264 71
American (Ills.).....	1,241 11	1,147 42	2,388 53
American (N. J.).....		26 93	26 93
American (Pa.).....	411 61	473 78	885 39
American Central.....	357 04	400 36	757 40
Atlantic (R. I.).....	31 57	51 90	83 47
Boylston Mutual.....	8 68	23 14	31 82
British America.....	252 20	263 17	515 37
Buffalo.....		2 39	2 39
Buffalo German.....	102 71	122 29	225 00
Clinton.....	34 30	76 75	111 05
Commercial.....	112 70	181 08	293 87
Commercial Union, U. S. Branch.....	323 44	435 18	758 62
Commonwealth.....	110 25	135 20	245 51
Connecticut.....	210 30	276 70	487 00
Continental.....	1,459 83	1,675 61	3,135 44
Detroit F. & M.....		11 08	11 08
Eliot.....	29 95	76 12	106 07
Equitable F. & M.....	31 57	51 90	83 47
Exchange.....		13 41	13 41
Fire Association.....	822 65	866 28	1,688 93
Fireman's (Md.).....		17 01	17 01
Fireman's Fund.....	353 77	403 44	757 21
Fireman's (Ohio).....	45 46	52 81	98 27
Firemen's (Mass.).....	29 08	74 64	103 72
Franklin.....	435 03	554 70	992 73
French Insurance Corporation.....	154 27		154 27
German.....	767 99	1,136 57	1,904 56
German-American.....	816 08	923 39	1,739 47
Germania (N. J.).....	86 64		86 64
Germania (N. Y.).....	331 62	519 59	851 21
Girard.....	430 61	448 50	879 41
Glens Falls.....	246 67	224 36	471 03
Globe.....	3 05		3 05
Hamburg Bremen, U. S. Branch.....	148 66	156 00	304 66
Hamburg Magdeburg.....	44 91	133 51	178 42
Hanover.....	331 63	519 59	851 22
Hartford.....	1,470 17	1,710 85	3,181 02
Heckla.....		11 64	11 64

STATEMENT No. XVIII.—CONTINUED.

NAME OF COMPANY.	Tax of 1879.	Tax of 1880.	Total tax.
Hoffman	\$ 9 34	\$ 7 69	\$ 17 03
Home (N. Y.)	2,248 74	2,442 63	4,691 37
Home (Ohio)	34 31	82 65	116 96
Howard	106 25	124 73	230 98
Imperial, U. S. Branch	182 90	199 29	382 19
Insurance Company of North America	1,758 36	2,030 78	3,789 14
Knickerbocker	3 05	13 41	16 46
Lamar		7 59	7 59
Lancashire, U. S. Branch	279 45	341 07	620 52
La Con fiance	10 62	28 45	39 07
Lion		1 09	1 09
Liverpool & London & Globe, U. S. Branch	443 18	642 32	1,085 45
London Assurance	150 60	171 68	322 28
London & Lancashire	20 77	79 72	100 49
Lorillard	8 80	85 22	94 02
Manhattan	75 41	82 97	158 38
Manufacturers' & Builders'	3 05	13 41	16 46
Manufacturers' F. & M.	82 52	82 38	164 90
Mercantile Marine		23 84	23 84
Merchants' (N. J.)	112 04	155 15	267 19
Merchants' (R. I.)	31 57	51 91	83 48
Meriden	197 35		197 35
Metropole, U. S. Branch		213 43	213 43
Milwaukee Mechanics'	314 65	475 73	790 38
National (Conn.)	165 25	195 93	361 18
National (N. Y.)		9 51	9 51
Newark Fire	102 79	153 28	256 07
Newark City		13 98	13 98
New Hampshire	62 89	111 24	174 13
New York Bowery	5 80	24 06	29 86
New York City	15 32	18 30	33 62
Niagara	331 33	453 55	784 88
North British and Mercantile, U. S. Branch	781 35	842 35	1,623 70
Northern	83 74	35 14	68 88
Northern Assurance, U. S. Branch	182 90	199 29	382 19
North German, U. S. Branch	68 33	71 39	139 72
Northwestern National	322 02	399 34	721 36
Norwich Union, U. S. Branch		80 88	80 88
Orient	98 93	141 12	240 05
Pacific	4 47	21 47	25 94
Pennsylvania	537 90	701 96	1,239 86
People's (Newark, N. J.)	92 65		92 65
People's (Trenton, N. J.)	33 57		33 57
Phoenix (N. Y.)	1,348 02	1,427 64	2,775 66
Phoenix (Conn.)	967 05	1,147 71	2,114 76
Phoenix Assurance (England)		84 42	84 42

STATEMENT No. XVIII—CONTINUED.

NAME OF COMPANY.	Tax of 1879.	Tax of 1880.	Total tax.
Providence Washington.....	\$ 31 59	\$ 90 22	\$ 121 81
Queen, U. S. Branch.....	263 92	253 87	517 79
Revere.....	19 38	51 84	71 22
Rochester, German.....	91 02	98 49	189 51
Royal, U. S. Branch.....	413 67	413 41	827 08
Saint Nicholas.....	24 98		24 98
Saint Paul F. & M.....	311 05	278 70	589 75
Scottish Commercial, U. S. Branch.....	334 78		334 78
Security.....	13 22	38 31	51 53
South Norwalk.....	21 58		21 58
Springfield F. & M.....	1,105 24	1,441 06	2,546 30
Star.....		95 63	95 63
Sterling.....	3 05	13 41	16 46
Trade.....	31 18		31 18
Traders'.....	144 88	165 77	310 65
Tradesman's.....	15 03	103 13	118 16
Union.....	46 46	124 00	170 46
Washington.....	29 97	76 12	106 09
Watertown.....	729 10	821 37	1,550 47
Weschester.....	320 27	310 77	631 04
Western Assurance.....	186 24	318 59	504 83
Williamsburg City.....	75 48	110 86	186 34
Total, fire and marine.....	\$27,991 60	\$32,830 55	\$60,822 15
Total, life and accident.....	13,310 14	14,278 19	27,588 33
Grand total.....	\$41,301 74	\$47,108 74	\$88,410 48

STATEMENT No. XIX.

The following table exhibits the total indebtedness of the several counties of the State on the 1st day of June, A. D. 1881.

COUNTIES.	Bonded debt.	Floating debt.	Total debt.	Rate of interest.
Adair.	\$ 15,000	None.	\$ 15,000	6 per cent.
Adams.	None.	988	988	None.
Allamakee.	None.	None.	None.	None.
Appanoose.	None.	None.	None.	None.
Audubon.	None.	None.	None.	None.
Benton.	None.	None.	None.	None.
Black Hawk.	38,000	1,609	39,609	No rate given.
Boone.	None.	None.	None.	None.
Bremer.	2,000	None.	2,000	No rate given.
Buchanan.	None.	None.	None.	None.
Buena Vista.	50,000	None.	50,000	No rate given.
Butler.	None.	None.	None.	None.
Calhoun.	None.	None.	None.	None.
Carroll.	15,000	1,040	16,040	No rate given.
Cass.	50,000	None.	50,000	No rate given.
Cedar.	None.	None.	None.	None.
Cerro Gordo. ....	.....	3,815	3,815	No interest.
Cherokee.	49,300	None.	49,300	No rate given.
Chickasaw.	10,000	None.	10,000	No rate given.
Clarke.	None.	None.	None.	None.
Clay.	19,000	13,000	32,000	No rate given.
Clayton.	15,871	None.	15,871	No interest.
Clinton.	None.	None.	None.	None.
Crawford.	None.	None.	None.	None.
Dallas.	None.	7,000	7,000	None.
Davis.	3,696	None.	3,696	None.
Decatur.	None.	None.	None.	None.
Delaware.	3,100	None.	3,100	No rate given.
Des Moines.	None.	10,000	10,000	No rate given.
Dickinson.	43,500	None.	43,500	No rate given.
Dubuque.	35,000	10,500	45,500	No rate given.
Emmet.	29,000	1,000	30,000	No rate given.
Fayette.	None.	4,379	4,379	No interest.
Floyd.	18,000	10,000	28,000	No rate given.

STATEMENT No. XIX—CONTINUED.

COUNTIES.	Bonded debt.	Floating debt.	Total debt.	Rate of interest.
Franklin.....	None.	None.	None.	None.
Fremont.....	\$ 33,000	None.	\$ 33,000	No rate.
Greene.....	None.	None.	None.	None.
Grundy.....	None.	10,839	10,839	None.
Guthrie.....	None.	None.	None.	None.
Hamilton.....	None.	539	539	None.
Hancock.....	None.	None.	None.	None.
Hardin.....	None.	None.	None.	None.
Harrison.....	12,000	None.	12,000	None.
Henry.....	86,000	None.	86,000	7 per cent.
Howard.....	5,600	None.	5,600	6 per cent.
Humboldt.....	36,000	500	36,500	No rate.
Ida.....	12,100	9,109	21,209	No rate.
Iowa.....	None.	None.	None.	None.
Jackson.....	None.	None.	None.	None.
Jasper.....	None.	None.	None.	None.
Jefferson.....	None.	None.	None.	None.
Johnson.....	None.	None.	None.	None.
Jones.....	None.	None.	None.	None.
Keokuk.....	9,000	None.	9,000	6 per cent.
Kossuth.....	11,900	4,619	716,519	No rate.
* Lee.....	774,000	None.	774,000	No rate.
Linn.....	None.	None.	None.	None.
Louisa.....	None.	8,741	8,741	6 per cent.
Lucas.....	None.	None.	None.	None.
Lyon.....	126,400	None.	126,400	7 per cent.
Madison.....	45,000	None.	45,000	No rate.
Mahaska.....	None.	None.	None.	None.
Marion.....	None.	4,298	4,298	None.
Marshall.....	None.	None.	None.	None.
Mills.....	11,000	None.	11,000	6 per cent.
Mitchell.....	None.	None.	None.	None.
Monona.....	None.	None.	None.	None.
Monroe.....	None.	4,000	4,000	None.
Montgomery.....	17,000	4,000	21,000	No rate.
Muscatine.....	None.	3,000	3,000	No rate.
O'Brien.....	200,000	None.	200,000	7 per cent.
Osceola.....	82,700	2,767	85,467	6 and 7 per ct.
Page.....	None.	None.	None.	None.

* Railroad bonds.

STATEMENT No. XIX.—CONTINUED.

COUNTIES.	Bonded debt.	Floating debt.	Total debt.	Rate of interest.
Palo Alto.....	\$ 56,800	\$ 8,400	\$ 60,000	No rate.
Plymouth.....	27,600	2,593	30,193	No rate.
Pocahontas.....	None.	None.	None.	None.
Polk.....	42,000	None.	42,000	No rate.
Pottawattamie.....	13,655	12,091	25,746	No rate.
*Poweshiek.....	84,000	None.	84,000	No rate.
Ringgold.....	None.	None.	None.	None.
Sac.....	82,000	None.	82,000	8 and 10 per ct.
Scott.....	None.	None.	None.	None.
Shelby.....	None.	None.	None.	None.
Sioux.....	30,000	None.	30,000	8 per cent.
Story.....	29,000	None.	29,000	No rate.
Tama.....	None.	None.	None.	None.
Taylor.....	None.	None.	None.	None.
Union.....	19,000	5,000	24,000	6 per cent.
Van Buren.....	None.	7,445	7,445	No rate.
Wapello.....	40,000	None.	40,000	No rate.
Warren.....	25,000	6,186	31,186	No rate.
Washington.....	None.	None.	None.	None.
Wayne.....	None.	None.	None.	None.
Webster.....	68,000	None.	68,000	No rate.
Winnebago.....	52,800	1,000	53,800	No rate.
Winneshieki.....	None.	None.	None.	None.
Woodbury.....	162,000	None.	162,000	No rate.
Worth.....	2,400	None.	2,400	No rate.
Wright.....	None.	None.	None.	None.
Totals.....	\$ 2,592,222	\$ 153,456	\$ 2,745,678	

*R. R. Bonds.

STATEMENT No. XX.

*Showing the amount of aid voted to railroads by counties in 1879 and 1880,
as shown by the reports of the several county auditors to the Auditor of
State.*

COUNTIES.	1879.	1880.
Adair.....	\$ 28,869 45	\$ 26,692 36
Adams.....		
Allamakee.....		
Appanoose.....	33,275 53	
Audubon.....		
Benton.....		
Black Hawk.....		
Boone.....		
Bremer.....		9,214 65
Buchanan.....		18,993 57
Buena Vista.....		
Butler.....	7,970 47	8,486 90
Calhoun.....		
Carroll.....		
Cass.....		
Cedar.....		
Cerro Gordo.....		
Cherokee.....		
Chickasaw.....		
Clarke.....	25,107 40	
Clay.....		
Clayton.....		
Clinton.....		
Crawford.....		
Dallas.....		
Davis.....		
Decatur.....	7,192 50	28,887 75
Delaware.....		3,884 36
Des Moines.....		
Dickinson.....		
Dubuque.....		6,901 05
Emmet.....		
Fayette.....		
Floyd.....		
Franklin.....		10,412 33
Fremont.....		
Greene.....		
Grundy.....		
Guthrie.....		22,557 50
Hamilton.....		40,420 05
Hancock.....		7,198 74
Hardin.....		

Clayton.....	10,983				2,283 71	2,623 92	340 21	
Clinton.....	18,222				2,387 88	3,173 28	785 40	
Crawford.....	8,727				812 88	864 48	81 60	
Dallas.....	6,632				1,653 35	1,591 68		61 67
Davis.....	6,354				1,075 15	1,524 06	449 81	
Decatur.....	5,687				3,099 69	1,364 88		1,734 81
Delaware.....	6,445				1,264 65	1,546 80	282 15	
Des Moines.....	11,606				1,696 99	2,785 44	1,088 45	
Dickinson.....	718				301 82	172 32		129 50
Dubuque.....	18,496				1,422 38	4,439 04	3,016 68	
Emmet.....	547				675 71	131 28		544 48
Fayette.....	8,762			62 00	8,070 25	2,102 88		987 37
Floyd.....	5,411				1,188 22	1,298 64	110 42	
Franklin.....	3,402				697 05	816 48	119 43	
Fremont.....	6,025		15 00		1,691 54	1,446 00		245 54
Greene.....	4,084				1,380 18	980 16		400 02
Grundy.....	4,077			126 40	1,644 14	978 48		665 66
Guthrie.....	4,719				846 20	1,132 56	286 36	
Hamilton.....	8,652				1,414 36	876 48		537 88
Hancock.....	1,029				641 95	246 96		394 99
Hardin.....	6,771				1,142 13	1,625 04	482 91	
Harrison.....	5,731		106 21		1,646 25	1,373 04		273 21
Henry.....	7,787				775 60	1,868 88	1,093 28	
Howard.....	3,882				1,944 20	931 68		1,012 52
Humboldt.....	1,763		554 53	163 93	914 94	420 72		659 15
Ida.....	1,011				307 20	242 64		64 56
Iowa.....	6,904				3,256 91	1,671 36		1,585 55
Jackson.....	9,046				1,486 43	2,171 04	684 61	
Jasper.....	9,772				1,754 36	2,345 24	590 92	
Jefferson.....	6,555				1,089 50	1,573 20	483 70	
Johnson.....	10,260				1,247 94	2,460 00	1,212 06	
Jones.....	8,543				2,345 93	2,060 32		295 61
Keokuk.....	7,968				898 38	1,909 92	1,011 54	
Kossuth.....	2,633		2,078 86		890 65	631 92		258 73
Lee.....	13,151				1,334 32	3,156 24	1,821 92	
Linn.....	13,144				1,544 09	3,154 56	1,610 47	
Louisa.....	4,695				831 58	1,126 80	295 22	
Lucas.....	5,034				768 70	1,208 16	449 46	

STATEMENT No. XX—CONTINUED.

COUNTIES.	1879.	1880.
Van Buren.....	\$.....	\$ 18,900 98
Wapello.....	39,161 05	.....
Warren.....	.....	.....
Washington.....	29,780 62	.....
Wayne.....	.....	14,906 65
Webster.....	.....	12,342 75
Winnebago.....	.....	.....
Winneshiek.....	.....	.....
Woodbury.....	.....	.....
Worth.....	.....	.....
Wright.....	.....	18,031 97
Total, 1879.....	\$ 706,865 58	\$ 576,262 23
Total, 1880.....	576,262 23	.....
Total for 1879 and 1880.....	\$ 1,283,127 81	.....

Story	6,131	.....	1,778 24	1,778 24	1,471 44	.....	306 80
Tama	7,266	60 00	2,389 60	2,389 60	1,743 84	.....	645 76
Taylor	5,546	.....	1,693 40	1,693 40	1,331 04	.....	332 36
Union	5,101	.....	1,407 14	1,407 14	1,224 24	.....	182 90
Van Buren	6,081	30 00	969 94	969 94	1,459 44	499 50	.....
Wapello	8,609	74 75	1,159 00	1,159 00	2,042 16	883 16	.....
Warren	7,438	.....	1,136 38	1,136 38	1,785 12	648 79	.....
Washington	7,542	.....	1,549 48	1,549 48	1,810 08	260 60	.....
Wayne	5,742	.....	1,658 98	1,658 98	1,378 08	.....	280 85
Webster	5,757	852 37	1,608 47	1,608 47	1,381 68	.....	228 79
Winnebago	1,670	.....	220 49	220 49	400 80	180 31	.....
Winnebiek	9,354	.....	2,134 56	2,134 56	2,244 96	110 40	.....
Woodbury	4,028	14 70	951 04	951 04	966 72	98	.....
Worth	2,550	.....	856 64	856 64	612 00	.....	244 64
Wright	1,663	.....	697 76	697 76	399 12	.....	298 64
Totals	577,352	6,515 49	\$ 129,126 82	\$ 129,819 42	\$ 138,564 48	\$ 31,093 42	\$ 22,348 36
Interest on Eads' loans .....	.....	228 29	.....	228 29	.....	.....	228 29
Interest on State loans .....	.....	8,516 77	.....	8,516 77	.....	.....	8,516 77
Grnd totals .....	.....	\$ 9,437 68	\$ 129,126 82	\$ 138,564 48	\$ 138,564 48	\$ 31,093 42	\$ 31,093 42

STATEMENT No. XXIV.

Of the apportionment of the interest of the permanent school fund made by the Auditor of State on the seventh day of March, A. D. 1881, as provided by sections 66, 1582, 1844, 1881, 1883 and 1884, Code of 1873, on the basis of twenty cents for each youth in the county.

COUNTIES.	No. of youth.	Amount of interest which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	4,370	\$ 469 85	\$	\$ 1,051 85	\$ 1,051 85	\$ 874 00	\$	\$ 177 85
Adams	4,222	469 85	..	1,100 10	1,100 10	844 40	..	255 70
Allamakee	7,927	844 79	..	3,257 49	3,257 49	1,855 40	..	1,672 09
Appanoose	6,503	..	..	804 90	804 90	1,800 60	495 70	..
Audubon	2,389	..	..	525 62	525 62	477 80	..	47 82
Benton	8,975	205 84	..	1,586 79	1,586 79	1,795 00	208 21	..
Black Hawk	8,553	..	..	1,253 88	1,253 88	1,710 60	457 22	..
Boone	7,341	57 15	..	1,337 80	1,337 80	1,468 20	180 90	..
Bremer	6,255	..	54 88	1,732 69	1,787 57	1,051 00	..	736 57
Buchanan	6,805	..	..	910 70	910 70	1,381 00	450 30	..
Buena Vista	2,348	..	..	786 82	786 82	469 60	..	317 22
Butler	4,972	138 70	..	938 25	938 25	964 40	56 15	..
Calhoun	1,972	..	..	592 16	592 16	394 40	..	197 76
Carroll	3,984	..	..	787 50	787 50	788 80	9 30	..
Cass	5,778	..	..	2,195 00	2,195 00	1,155 60	..	1,039 40
Cedar	6,769	..	..	1,461 79	1,461 79	1,353 80	..	107 99
Cerro Gordo	3,985	..	..	697 01	697 01	779 00	81 99	..
Cherokee	2,694	7 00	..	950 91	950 91	538 80	..	412 11
Chickasaw	5,631	74 50	14 85	968 32	983 17	1,126 20	143 08	..
Clarke	4,526	..	..	1,317 01	1,317 01	905 20	..	411 81

Clay	1,277	20	402 24	402 24	319 25	142 99
Clayton	10,083		2,283 71	2,283 71	2,733 25	
Clinton	13,222		2,387 88	2,387 88	3,305 50	
Crawford	3,727		812 88	812 88	931 75	
Dallas	6,632		1,653 35	1,653 35	1,658 00	
Davis	6,354		1,075 15	1,075 15	1,588 50	
Decatur	5,687		3,099 69	3,099 69	1,421 75	1,677 94
Delaware	6,44		1,264 65	1,264 65	346 60	
Des Moines	11,006		1,696 99	1,696 99	2,901 50	
Dickinson	718		301 82	301 82	179 50	
Dubuque	18,490		1,422 38	1,422 38	4,624 00	122 32
Emmet	547		675 71	675 71	136 75	
Fayette	8,762	56 58	3,091 83	3,091 83	2,190 50	538 96
Floyd	6,411		1,188 22	1,188 22	1,352 75	901 43
Franklin	3,402		697 05	697 05	850 50	
Fremont	6,025	15 00	1,691 54	1,691 54	1,506 25	185 20
Greene	4,084		1,380 18	1,380 18	1,021 00	359 18
Grundy	4,077	126 40	1,517 74	1,517 74	1,019 25	498 49
Guthrie	4,719		846 20	846 20	1,179 75	
Hamilton	3,652		1,414 86	1,414 86	913 00	501 36
Hancock	1,020		641 95	641 95	257 25	384 70
Hardin	6,771		1,142 13	1,142 13	1,692 75	
Harrison	5,721	106 21	1,736 25	1,736 25	1,430 25	306 00
Henry	7,787		775 60	775 60	1,946 75	
Howard	3,882		1,944 20	1,944 20	970 50	973 70
Humboldt	1,763		914 94	914 94	438 25	476 69
Ida	1,011		307 20	307 20	252 75	54 45
Iowa	6,904		3,256 91	3,256 91	1,741 00	1,515 91
Jackson	9,046		1,486 43	1,486 43	2,261 50	
Jasper	9,772		1,754 36	1,754 36	2,443 00	
Jefferson	6,555		1,680 50	1,680 50	1,638 75	
Johnson	10,250		1,247 04	1,247 04	2,562 50	
Jones	8,543		2,345 93	2,345 93	2,135 75	210 18
Keokuk	7,958		898 38	898 38	1,989 50	
Kossuth	2,633	2,073 86	890 05	890 05	658 25	232 40
Lee	13,151		1,834 82	1,834 82	3,287 75	
Linn	13,144		1,544 09	1,544 09	3,286 00	
Louisa	4,095		831 58	831 58	1,173 75	

STATEMENT No. XXII.—CONTINUED.

COUNTIES.	No. of youth.	Amount of inter- est delinquent which accrued prior to January 1, 1874.	Amount of inter- est collected on amount accrued prior to January 1, 1874.	Interest due as per section 1382, Code of 1873.	Total interest to be apportioned.	Amount of inter- est apportioned.	Warrant on rev- enue for de- ficiency.	Excess payable to
Lucas	5,034	\$	\$	758 70	758 70	1,258 50	490 80	Revenue.
Lyon	647			146 11	146 11	161 75	15 64	
Madison	6,736			1,061 25	1,061 25	1,681 50	620 25	
Mahaska	9,063			1,305 87	1,395 87	2,273 25	877 38	
Marion	9,009			1,372 15	1,372 15	2,492 25	1,120 10	
Marshall	8,200			1,472 95	1,472 95	2,050 00	577 05	
Mills	4,963	100 85		1,226 75	1,226 75	1,240 75	14 00	
Mitchell	4,739			626 10	626 10	1,184 75	558 65	
Monona	2,899			861 48	861 48	724 75		136 73
Monroe	5,152	150 34	49 00	812 50	861 50	1,288 00	426 50	
Montgomery	4,849			1,285 49	1,285 49	1,212 25		73 24
Muscatine	7,931	69 75	180 00	1,112 86	1,292 86	1,982 75	689 89	
O'Brien	1,159			451 30	451 30	297 25		154 05
Osceola	712			362 80	362 80	178 00		184 89
Page	6,547			2,804 78	2,804 78	1,636 75		1,168 03
Palo Alto	1,421			777 70	777 70	355 25		422 45
Plymouth	2,775			1,059 36	1,059 36	693 75		365 61
Pocahontas	1,266			665 41	665 41	316 50		348 91
Polk	13,590			1,792 56	1,792 56	3,399 75	1,607 19	
Pottawattamie	10,532			2,556 19	2,556 19	2,633 00	76 81	
Poweshiek	6,944			2,542 67	2,542 67	1,736 00		846 67
Ringgold	4,200			1,037 83	1,037 83	1,050 00	12 17	
Sac	2,472	309 93		571 70	571 70	618 00	46 30	
Scott	15,671			544 97	544 97	8,917 75	8,872 78	
Shelby	8,573			732 77	732 77	893 25	160 48	

Sioux.....	1,949	.....	261 76	261 76	487 25	225 49	.....
Story.....	6,131	.....	1,778 24	1,778 24	1,532 75	.....	245 49
Tama.....	7,266	.....	2,389 60	2,389 60	1,316 50	.....	573 10
Taylor.....	6,546	13 60	1,693 40	1,677 00	1,386 50	.....	290 50
Union.....	5,101	.....	1,407 14	1,407 14	1,275 25	.....	131 89
Van Buren.....	6,081	30 00	959 94	959 94	1,520 25	560 31	.....
Wapello.....	8,509	74 75	1,159 00	1,159 00	2,127 25	968 25	.....
Warren.....	7,438	.....	1,136 33	1,136 33	1,859 50	723 17	.....
Washington.....	7,542	.....	1,549 48	1,549 48	1,885 50	336 02	.....
Wayne.....	6,742	.....	1,658 93	1,658 93	1,435 50	.....	223 48
Webster.....	6,757	352 37	1,608 47	1,608 47	1,439 25	.....	169 22
Winnebago.....	1,670	.....	220 49	220 49	417 50	107 01	.....
Winneshiek.....	9,354	.....	2,134 66	2,134 56	2,338 50	203 84	.....
Woodbury.....	4,028	.....	951 04	951 04	1,007 00	55 96	.....
Worth.....	2,550	.....	856 64	856 64	637 50	.....	219 14
Wright.....	1,663	.....	697 76	697 76	415 75	.....	282 01
Totals.....	577,352	\$ 7,783 74	\$ 129,126 82	\$ 129,655 62	\$ 144,338 00	\$ 84,806 68	\$ 20,124 30
Interest on Eads' loans.....	.....	.....	.....	458 87	.....	.....	458 87
Interest on State loans.....	.....	.....	.....	14,223 51	.....	.....	14,223 51
Grand totals.....	.....	.....	\$ 15,211 18	\$ 144 338 00	\$ 144,338 00	\$ 84,806 68	\$ 34,806 68

STATEMENT No. XXIII.

Of the apportionment of the interest of the permanent school fund made by the Auditor of State on the 6th day of September, A. D. 1880, as provided by sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of twenty-four cents for each youth in the county, between the ages of five and twenty-one years.

COUNTIES.	No. of youth.	Amount of interest delinquent which accrued prior to January 1, 1872.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delinquency.	Excess payable to revenue.
Adair.....	4,098	\$ 469 85	\$ 99 51	\$ 1,176 35	\$ 1,176 35	\$ 983 52	\$	\$ 192 83
Adams.....	4,137	469 85	99 51	1,257 26	1,356 77	992 88		863 89
Allamakee.....	8,149	344 79		3,722 84	3,723 84	1,955 76		1,767 08
Appanoose.....	6,528			855 68	855 68	1,548 72	711 04	
Audubon.....	1,897			600 71	600 71	455 28		145 43
Benton.....	9,459	205 34		1,813 48	1,813 48	2,270 16	456 68	
Black Hawk.....	8,525		151 59	1,715 66	1,867 25	2,046 00	178 75	
Boone.....	7,379	57 15		1,420 94	1,420 94	1,770 96	350 02	
Bremer.....	5,320	54 88		1,860 21	1,860 21	1,276 80		703 41
Buchanan.....	7,060			1,200 38	1,200 38	1,694 40		
Buena Vista.....	2,143			834 92	834 92	514 32	494 02	
Butler.....	5,017	138 70		1,072 28	1,072 28	1,204 08	131 80	320 60
Calhoun.....	1,581			521 49	521 49	451 44		70 05
Carroll.....	3,609			900 00	900 00	868 16		33 84
Cass.....	5,618			2,540 11	2,540 11	1,848 32		1,191 79
Cedar.....	6,862			1,670 62	1,670 62	1,646 88		23 74
Cerro Gordo.....	3,719			796 59	796 59	892 56	95 97	
Cherokee.....	2,413	7 00		1,015 65	1,015 65	579 12		436 53
Chickasaw.....	5,455	4 65		1,122 29	1,122 29	1,309 20	186 91	
Clarke.....	4,212			1,511 89	1,511 89	1,010 88		501 01
Clay.....	1,277			462 24	462 24	306 45		155 76

Clayton.....	10,983	.....	2,283 71	2,283 71	2,623 92	340 21	.....
Clinton.....	18,222	.....	2,887 88	2,887 88	3,173 28	785 40	.....
Crawford.....	3,737	.....	812 88	812 88	894 48	81 60	.....
Dallas.....	6,032	.....	1,653 36	1,653 36	1,591 68	.....	61 67
Davis.....	6,354	.....	1,075 15	1,075 15	1,524 98	449 81	.....
Decatur.....	6,687	.....	3,099 69	3,099 69	1,364 88	.....	1,734 81
Delaware.....	6,445	.....	1,264 66	1,264 66	1,546 80	282 15	.....
Des Moines.....	11,906	.....	1,696 99	1,696 99	2,785 44	1,088 45	.....
Dickinson.....	718	.....	301 82	301 82	172 32	.....	129 50
Dubuque.....	18,496	.....	1,422 38	1,422 38	4,439 04	3,016 06	.....
Emmet.....	547	.....	675 71	675 71	131 28	.....	544 43
Fayette.....	8,762	.....	3,008 25	3,070 25	2,102 88	.....	967 37
Floyd.....	5,411	.....	1,188 22	1,188 22	1,298 64	110 42	.....
Franklin.....	3,402	.....	697 06	697 06	816 48	119 43	.....
Fremont.....	6,025	.....	1,691 54	1,691 54	1,448 00	.....	245 54
Greene.....	4,084	.....	1,380 18	1,380 18	980 16	.....	400 02
Grundy.....	4,077	.....	1,517 74	1,044 14	978 48	.....	665 66
Guthrie.....	4,719	.....	846 20	846 20	1,132 56	286 36	.....
Hamilton.....	3,652	.....	1,414 36	1,414 36	876 48	.....	537 88
Hancock.....	1,028	.....	641 96	641 96	246 96	.....	394 99
Hardin.....	6,771	.....	1,142 13	1,142 13	1,625 04	482 91	.....
Harrison.....	5,721	.....	1,646 25	1,646 25	1,373 04	.....	273 21
Henry.....	7,787	.....	775 60	775 60	1,868 88	1,063 28	.....
Howard.....	3,882	.....	1,944 20	1,944 20	931 68	.....	1,012 52
Humboldt.....	1,753	.....	914 94	1,073 87	420 72	.....	663 15
Ida.....	1,011	.....	307 20	307 20	242 64	.....	64 56
Iowa.....	6,964	.....	3,256 91	3,256 91	1,671 36	.....	1,585 55
Jackson.....	9,046	.....	1,486 43	1,486 43	2,171 04	694 61	.....
Jasper.....	9,772	.....	1,754 36	1,754 36	2,345 28	590 92	.....
Jefferson.....	6,556	.....	1,089 50	1,089 50	1,573 20	483 70	.....
Johnson.....	10,250	.....	1,247 94	1,247 94	2,460 00	1,212 06	.....
Jones.....	8,543	.....	2,345 93	2,345 93	2,050 32	.....	295 61
Keokuk.....	7,968	.....	898 38	898 38	1,909 92	1,011 54	.....
Kossuth.....	2,633	.....	890 66	890 66	631 92	.....	253 73
Lee.....	13,151	.....	1,334 32	1,334 32	3,156 24	1,821 92	.....
Linn.....	13,144	.....	1,544 09	1,544 09	3,154 56	1,610 47	.....
Louis.....	4,095	.....	881 58	881 58	1,126 80	295 22	.....
Lucas.....	5,034	.....	758 70	758 70	1,208 16	449 46	.....

STATEMENT No. XXIII—CONTINUED.

COUNTIES.	No. of youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due, as per section 1885, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Lyon.....	647	\$	\$	146 11	146 11	155 28	9 17	\$
Madison.....	6,726			1,061 25	1,061 25	1,614 24	552 89	
Mahaska.....	9,068			1,395 87	1,395 87	2,182 32	786 45	
Marion.....	9,969			1,372 15	1,372 15	2,392 58	1,020 41	
Marshall.....	8,200			1,472 95	1,472 95	1,968 00	495 05	
Mills.....	4,983	80 00	20 85	1,226 75	1,247 60	1,191 12		56 48
Mitchell.....	4,739			626 10	626 10	1,137 36	511 26	
Monona.....	2,899			861 48	861 48	695 76		165 72
Monroe.....	5,152			812 50	812 50	1,236 48	428 98	
Montgomery.....	4,849			1,285 49	1,285 49	1,168 76		121 73
Muscatine.....	7,931			1,112 86	1,112 86	1,908 44	790 58	
O'Brien.....	1,189			451 30	451 30	285 36		165 94
Oscola.....	712			362 89	362 89	170 88		192 01
Page.....	6,547			2,804 78	2,804 78	1,571 28		1,233 50
Palo Alto.....	1,421			777 70	777 70	841 04		436 66
Plymouth.....	2,775			1,059 36	1,059 36	686 00		393 36
Pocahontas.....	1,266			665 41	665 41	308 84		361 57
Polk.....	13,598			1,792 56	1,792 56	3,263 76	1,471 20	
Pottawattamie.....	10,532			2,556 19	2,556 19	2,527 68		28 51
Poweshiek.....	6,944			2,542 67	2,542 67	1,686 56		876 11
Ringgold.....	4,200			1,037 83	1,037 83	1,008 00		29 83
Sac.....	2,472	256 31	53 62	571 70	625 32	582 28		82 04
Scott.....	15,671			544 97	544 97	8,761 04	8,216 07	
Shelby.....	3,573			732 77	732 77	867 52	124 75	
Sioux.....	1,949			261 76	261 76	467 76	206 00	

Story.....	6,131	.....	1,778 24	1,778 24	1,471 44	.....	306 80
Tama.....	7,206	60 00	2,389 60	2,389 60	1,743 84	.....	645 76
Taylor.....	6,646	.....	1,668 40	1,668 40	1,331 04	.....	382 86
Union.....	6,101	.....	1,407 14	1,407 14	1,224 24	.....	182 90
Van Buren.....	6,081	80 00	959 94	959 94	1,459 44	499 50	.....
Wapello.....	8,509	74 75	1,169 00	1,169 00	2,042 16	863 16	.....
Warren.....	7,438	.....	1,136 33	1,136 33	1,785 12	648 79	.....
Washington.....	7,542	.....	1,549 48	1,549 48	1,810 08	280 60	.....
Wayne.....	6,742	.....	1,658 93	1,658 93	1,378 08	.....	280 86
Webster.....	6,757	352 37	1,608 47	1,608 47	1,381 68	.....	226 79
Winnnebago.....	1,670	.....	220 49	220 49	400 80	180 31	.....
Winneshiek.....	9,354	.....	2,134 56	2,134 56	2,244 98	110 40	.....
Woodbury.....	4,028	1,680 30	951 04	951 04	946 72	98	.....
Worth.....	2,550	.....	856 64	856 64	612 00	.....	244 64
Wright.....	1,663	.....	697 76	697 76	399 12	.....	298 64
Totals.....	577,352	6,515 49	\$ 120,126 82	\$ 120,319 42	\$ 138,564 48	\$ 31,093 42	\$ 22,348 36
Interest on Eads' loans.....	.....	692 60	.....	228 29	.....	.....	228 29
Interest on State loans.....	.....	8,516 77	.....	8,516 77	.....	.....	8,516 77
Grnd totals.....	.....	\$ 9,437 60	\$ 120,126 82	\$ 138,564 48	\$ 138,564 48	\$ 31,093 42	\$ 31,093 42

STATEMENT No. XXIV.

Of the apportionment of the interest of the permanent school fund made by the Auditor of State on the seventh day of March, A. D. 1881, as provided by sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of twenty cents for each youth in the county.

COUNTIES.	No. of youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	4,370	\$ 499 86	\$ 54 88	1,051 85	1,051 85	874 00	\$ 177 85	95
Adams	4,222	409 86		1,100 10	1,100 10	844 40	255 70	70
Allamakee	7,927	344 79		3,257 49	3,257 49	1,585 40	1,672 09	09
Appanoose	6,503			804 90	804 90	1,300 60	495 70	
Audubon	2,389			525 62	525 62	477 80		47 82
Benton	8,975	206 34		1,586 79	1,586 79	1,795 00	208 21	
Black Hawk	8,553			1,253 38	1,253 38	1,710 60	457 22	
Boone	7,341	57 15		1,337 80	1,337 80	1,468 20	130 90	
Bremer	6,255		54 88	1,732 69	1,787 57	1,051 00		736 57
Buchanan	6,805			910 70	910 70	1,361 00	450 30	
Buena Vista	2,343			786 82	786 82	469 60		317 22
Butler	4,972	138 70		938 25	938 25	994 40	56 15	
Calhoun	1,972			592 16	592 16	384 40		197 76
Carroll	3,984			787 50	787 50	796 80	9 30	
Cass	5,778			2,195 00	2,195 00	1,155 60		1,039 40
Cedar	6,769			1,461 79	1,461 79	1,353 80		107 99
Cerro Gordo	3,995			697 01	697 01	779 00	81 99	
Cherokee	2,694	7 00		950 91	950 91	538 80		412 11
Chickasaw	5,631	74 50	14 85	968 32	983 17	1,126 20	143 08	
Clarke	4,526			1,317 01	1,317 01	906 20		411 81

Clay.....	1,540	.....	.....	428 21	1,931 57	428 21	308 00	.....	206 63	120 21
Clayton.....	10,691	.....	.....	1,931 57	1,969 50	1,931 57	2,138 20	.....	682 50	.....
Clinton.....	13,260	.....	.....	1,969 50	1,969 50	1,969 50	2,652 00	.....	.....	.....
Crawford.....	4,018	.....	.....	1,969 50	834 78	834 78	803 60	.....	.....	31 18
Dallas.....	6,650	.....	.....	1,446 68	1,446 68	1,446 68	1,390 00	.....	.....	116 68
Davis.....	6,347	.....	.....	940 76	940 76	940 76	1,269 40	.....	328 64	.....
Decatur.....	5,965	.....	.....	2,721 16	2,721 16	2,721 16	1,133 00	.....	.....	1,588 16
Delaware.....	6,169	.....	.....	1,003 25	1,003 25	1,003 25	1,233 80	.....	230 55	.....
Des Moines.....	11,775	.....	.....	1,524 72	1,524 72	1,524 72	2,385 00	.....	830 28	.....
Dickinson.....	761	.....	.....	275 80	275 80	275 80	152 20	.....	.....	123 60
Dubuque.....	17,658	.....	.....	1,045 88	1,045 88	1,045 88	3,531 60	.....	2,486 72	.....
Emmet.....	628	.....	.....	726 77	726 77	726 77	125 60	.....	.....	901 17
Fayette.....	8,673	.....	.....	2,629 23	2,629 23	2,629 23	1,754 60	.....	.....	894 68
Floyd.....	5,284	.....	.....	1,039 68	1,039 68	1,039 68	1,056 80	.....	17 12	.....
Franklin.....	3,556	.....	.....	664 90	664 90	664 90	711 20	.....	46 30	.....
Fremont.....	6,412	.....	15 00	1,759 29	1,759 29	1,759 29	1,282 40	.....	.....	476 89
Greene.....	4,291	.....	.....	1,207 66	1,207 66	1,207 66	858 20	.....	.....	349 46
Grundy.....	4,180	.....	.....	1,260 16	1,260 16	1,260 16	836 00	.....	.....	424 16
Guthrie.....	4,973	.....	.....	740 42	740 42	740 42	994 60	.....	254 18	.....
Hamilton.....	4,098	.....	.....	1,336 04	1,336 04	1,336 04	819 60	.....	.....	516 44
Hancock.....	1,105	.....	.....	584 29	584 29	584 29	221 00	.....	.....	363 29
Hardin.....	6,901	.....	.....	1,001 83	1,001 83	1,001 83	1,360 20	.....	358 37	.....
Harrison.....	5,799	.....	106 21	1,418 06	1,418 06	1,418 06	1,159 80	.....	.....	258 26
Henry.....	7,615	.....	.....	622 47	622 47	622 47	1,523 00	.....	900 53	.....
Howard.....	3,728	.....	.....	1,721 59	1,721 59	1,721 59	745 60	.....	.....	975 99
Humboldt.....	1,860	.....	.....	834 56	834 56	834 56	372 00	.....	.....	474 56
Ida.....	1,368	.....	12 00	268 80	268 80	268 80	273 60	.....	4 80	.....
Iowa.....	7,053	.....	.....	2,849 80	2,849 80	2,849 80	1,410 60	.....	508 17	1,439 20
Jackson.....	9,044	.....	.....	1,300 63	1,300 63	1,300 63	1,808 80	.....	889 59	.....
Jasper.....	9,597	.....	.....	1,529 81	1,529 81	1,529 81	1,919 40	.....	835 14	.....
Jefferson.....	6,312	.....	.....	927 26	927 26	927 26	1,262 40	.....	.....	.....
Johnson.....	10,366	.....	.....	1,104 17	1,104 17	1,104 17	2,073 20	.....	969 08	.....
Jones.....	8,441	.....	.....	1,879 36	1,879 36	1,879 36	1,688 20	.....	.....	191 16
Keokuk.....	8,072	.....	.....	791 75	791 75	791 75	1,614 40	.....	822 65	.....
Kossuth.....	2,565	.....	1,473 18	779 32	779 32	779 32	513 00	.....	.....	266 32
Lee.....	12,880	.....	.....	1,167 53	1,167 53	1,167 53	2,576 00	.....	1,408 47	.....
Linn.....	13,048	.....	.....	1,351 07	1,351 07	1,351 07	2,609 60	.....	1,258 53	.....
Louisa.....	4,569	.....	.....	704 45	704 45	704 45	913 80	.....	209 35	.....

STATEMENT NO. XXIV—CONTINUED.

COUNTIES.	No. of youth.	Amount of interest delinquent which accrued prior to Janu- ary 1, 1874.	Amount of interest collected on amount accrued prior to Janu- ary 1, 1874.	Interest due, as per section 1882 Code of 1878.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delin- dency.	Excess payable to revenue.
Lucas.....	6,318	\$	\$	633 13	633 13	1,063 60	430 47	.....
Lyon.....	678	.....	.....	127 85	127 85	135 60	7 75	.....
Madison.....	6,527	.....	.....	989 41	989 41	1,305 40	315 99	.....
Madaska.....	8,889	.....	.....	1,164 50	1,164 50	1,777 80	613 80	.....
Marion.....	9,891	.....	.....	1,331 01	1,331 01	1,978 20	647 19	.....
Marshall.....	8,112	.....	.....	1,303 48	1,303 48	1,822 40	318 92	.....
Mills.....	6,000	80 00	.....	1,149 31	1,149 31	1,000 00	.....	149 31
Mitchell.....	4,781	.....	.....	547 83	547 83	956 20	408 37	.....
Monona.....	3,234	.....	.....	853 46	853 46	646 80	.....	206 66
Monroe.....	4,868	.....	.....	710 93	710 93	973 60	262 67	.....
Montgomery.....	4,637	.....	.....	1,233 55	1,233 55	987 40	.....	246 15
Muscataine.....	7,891	.....	69 75	946 15	1,015 90	1,578 20	562 80	.....
O'Brien.....	1,442	.....	.....	580 36	580 36	288 40	.....	291 96
Osceola.....	745	.....	.....	348 27	348 27	149 00	.....	199 27
Page.....	6,634	.....	.....	2,455 95	2,455 95	1,326 80	.....	1,129 15
Palo Alto.....	1,476	.....	.....	680 49	680 49	295 20	.....	385 29
Plymouth.....	2,976	.....	.....	891 99	891 99	595 20	.....	296 79
Pocahontas.....	1,396	.....	.....	719 41	719 41	279 20	.....	440 21
Polk.....	14,919	.....	.....	1,568 49	1,568 49	2,983 80	1,415 31	.....
Pottawattamie.....	13,014	.....	.....	2,240 50	2,240 50	2,600 80	360 30	.....
Poweshiek.....	6,840	.....	.....	2,166 02	2,166 02	1,368 00	.....	798 02
Ringgold.....	4,415	.....	.....	933 12	933 12	883 00	.....	50 12
Sac.....	2,891	256 81	.....	500 23	500 23	578 20	77 97	.....
Scott.....	16,875	.....	.....	476 84	476 84	3,175 00	2,688 16	.....
Shelby.....	4,936	.....	.....	641 18	641 18	807 20	166 02	.....
Sioux.....	2,001	.....	.....	275 84	275 84	400 20	124 86	.....

Story	6,151			1,555 96	1,555 96	1,230 20		325 76
Tama	7,220	60 00		1,995 69	1,995 69	1,444 00		551 69
Taylor	5,652			1,493 82	1,493 82	1,130 40		363 42
Union	5,115			1,231 24	1,231 24	1,023 00		208 24
Van Buren	6,119		30 00	889 95	889 95	1,228 80	863 85	
Wapello	8,441	74 75		975 56	975 56	1,688 20	712 64	
Warren	7,983			904 28	904 28	1,476 60	482 82	
Washington	7,481			1,335 79	1,335 79	1,496 20	140 41	
Wayne	6,119			1,720 34	1,720 34	1,223 80		496 54
Webster	6,053	352 37		1,407 41	1,407 41	1,210 60		196 81
Winnebago	1,841			237 39	237 39	368 20	130 81	
Winneshek	9,012			1,867 74	1,867 74	1,502 40		65 34
Woodbury	4,855	1,630 30		832 16	832 16	971 00	138 84	
Worth	2,714			749 58	749 58	542 80		208 78
Wright	1,863	1,160 52		610 53	610 53	372 60		237 98
Totals	586,556	\$ 7,048 50	\$ 181 48	\$ 113,915 02	\$ 114,096 50	\$ 117,311 20	\$ 24,647 80	\$ 21,433 10
Interest on Eads' loans			261 91		261 91			261 91
Interest on State loans			2,952 79		2,952 79			2,952 79
Grand totals			\$ 3,396 18	\$ 113,915 02	\$ 117,311 20	\$ 117,311 20	\$ 24,647 80	\$ 24,647 80

STATEMENT No. XXV.

Of the apportionment of the interest of the permanent school fund made by the Auditor of State on the fifth day of September, A. D. 1881, as provided by sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of twenty cents for each youth in the county.

COUNTIES.	No. of youth.	Amount of interest which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	4,370	\$.....	\$.....	1,051 80	1,051 80	874 00	\$.....	177 86
Adams.....	4,222	489 85	.....	1,100 11	1,100 11	844 40	.....	255 71
Allamakee.....	7,927	344 79	.....	3,257 49	3,257 49	1,585 40	.....	1,672 09
Appanoose.....	6,503	.....	.....	804 90	804 90	1,300 60	495 70	.....
Audubon.....	2,889	.....	.....	525 62	525 62	477 80	.....	47 82
Benton.....	8,975	206 34	.....	1,586 80	1,586 80	1,795 00	208 20	.....
Black Hawk.....	8,553	.....	.....	1,253 39	1,253 39	1,710 60	457 21	.....
Boone.....	7,341	.....	57 15	1,337 30	1,394 45	1,458 20	73 75	.....
Bremer.....	5,255	.....	.....	1,732 69	1,732 69	1,051 00	.....	681 69
Buchanan.....	6,905	.....	.....	910 70	910 70	1,361 00	450 30	.....
Buena Vista.....	2,348	.....	.....	788 82	788 82	469 60	.....	317 22
Butler.....	4,972	138 70	.....	938 26	938 26	994 40	56 14	.....
Calhoun.....	1,972	.....	.....	592 17	592 17	894 40	.....	197 77
Carroll.....	3,984	.....	.....	787 50	787 50	796 80	9 30	.....
Cass.....	6,778	.....	.....	2,195 01	2,195 01	1,155 60	.....	1,039 41
Cedar.....	6,769	.....	.....	1,461 79	1,461 79	1,353 80	.....	107 99
Cerro Gordo.....	3,805	.....	.....	697 02	697 02	779 00	81 98	.....
Cherokee.....	2,684	7 00	.....	950 91	950 91	538 80	.....	412 11
Chickasaw.....	5,631	74 50	.....	968 32	968 32	1,126 20	157 88	.....
Clarke.....	4,526	.....	.....	1,317 02	1,317 02	905 20	.....	411 82

Clay.....	1,540'	29	423 21	428 21	306 00	.....	120 21
Clayton.....	10,691	.....	1,931 58	1,931 58	2,138 20	.....	206 62
Clinton.....	13,200	.....	1,969 50	1,969 50	2,052 00	.....	682 50
Crawford.....	4,018	.....	884 79	884 79	808 60	.....	31 19
Dallas.....	6,650	.....	1,446 68	1,446 68	1,380 00	.....	116 68
Davis.....	6,347	.....	940 76	940 76	1,269 40	.....	328 64
Decatur.....	5,665	.....	2,721 16	2,721 16	1,183 00	.....	1,588 16
Delaware.....	6,169	.....	1,003 26	1,003 26	1,233 40	.....	230 54
Des Moines.....	11,775	.....	1,524 73	1,524 73	2,355 00	.....	880 27
Dickinson.....	761	.....	275 80	275 80	153 20	.....	123 60
Dubuque.....	17,658	.....	1,045 89	1,045 89	8,551 60	.....	2,485 71
Emmet.....	628	.....	726 78	726 78	125 60	.....	601 18
Fayette.....	8,673	.....	2,629 23	2,629 23	1,734 60	.....	894 63
Floyd.....	5,284	.....	1,039 69	1,039 69	1,056 80	.....	17 11
Franklin.....	3,556	.....	664 91	664 91	711 20	.....	46 29
Fremont.....	6,412	15 00	1,759 29	1,759 29	1,232 40	.....	.....
Greene.....	4,291	.....	1,207 66	1,207 66	858 20	.....	476 89
Grundy.....	4,180	.....	1,260 16	1,260 16	886 00	.....	349 46
Guthrie.....	4,973	.....	740 43	740 43	994 60	.....	424 16
Hamilton.....	4,098	.....	1,336 04	1,336 04	819 60	.....	254 17
Hancock.....	1,105	.....	584 30	584 30	221 00	.....	.....
Hardin.....	6,801	.....	1,001 84	1,001 84	1,360 20	.....	516 44
Harrison.....	5,799	106 21	1,424 06	1,424 06	1,169 80	.....	368 30
Henry.....	7,615	.....	622 48	622 48	1,523 00	.....	264 26
Howard.....	3,728	.....	1,721 59	1,721 59	745 60	.....	900 52
Humboldt.....	1,860	542 53	834 57	834 57	372 00	.....	975 99
Ida.....	1,368	.....	268 80	268 80	.....	4 80	462 57
Iowa.....	7,053	.....	2,849 80	2,849 80	273 60	.....	.....
Jackson.....	9,044	.....	1,300 63	1,300 63	1,410 60	.....	1,439 20
Jasper.....	9,597	.....	1,529 82	1,529 82	1,806 80	.....	506 17
Jefferson.....	6,312	.....	927 27	927 27	1,919 40	.....	399 58
Johnson.....	10,366	.....	1,104 17	1,104 17	1,262 40	.....	335 13
Jones.....	8,441	.....	1,879 36	1,879 36	2,073 20	.....	969 08
Keokuk.....	8,072	.....	791 76	791 76	1,688 20	.....	191 16
Kossuth.....	2,565	2,078 86	779 82	779 82	1,614 40	.....	822 64
Lee.....	12,880	.....	1,167 54	1,167 54	513 00	.....	266 82
Linn.....	13,048	.....	1,351 08	1,351 08	2,576 00	.....	1,408 46
Louisa.....	4,569	.....	704 46	704 46	2,609 60	.....	1,253 52
					913 80	.....	209 34

STATEMENT No. XXV—CONTINUED.

COUNTIES.	No of youth.	Amount of inter- est delinquent which accrued prior to January 1, 1874.	Amount of inter- est collected on amount accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of inter- est apportioned.	Warrant on rev- enue for de- ficiency.	Excess payable to Revenue.
Lucas	5,318	\$	\$	633 13	633 13	1,043 60	430 47	\$
Lyon	678			127 85	127 85	135 60	7 75	
Madison	6,527			989 41	989 41	1,305 40	315 99	
Manitowish	8,889			1,164 50	1,164 50	1,777 80	613 30	
Marion	9,891			1,331 02	1,331 02	1,978 20	647 18	
Marshall	8,112			1,303 49	1,303 49	1,822 40	318 91	
Mills	5,000	80 00		1,149 32	1,149 32	1,000 00		149 32
Mitchell	4,781			547 84	547 84	956 20	408 36	
Monona	3,234			853 47	853 47	646 80		206 67
Monroe	4,868			710 94	710 94	973 60	262 66	
Montgomery	4,937			1,233 55	1,233 55	1,678 20		246 15
Muscatine	7,891			946 16	946 16	1,578 20	632 04	
O'Brien	1,442			580 37	580 37	288 40		291 97
Osceola	745			348 27	348 27	149 00		199 27
Page	6,634			2,455 96	2,455 96	1,826 80		1,129 16
Palo Alto	1,476			680 49	680 49	293 20		385 29
Plymouth	2,976			891 99	891 99	595 20		296 79
Pocahontas	1,396			770 93	770 93	279 20		491 73
Polk	14,919			1,568 49	1,568 49	2,983 80	1,415 31	
Pottawattamie	13,004			2,240 50	2,240 50	2,000 80	360 30	
Poweshiek	6,840			2,166 02	2,166 02	1,368 00		798 02
Ringgold	4,415			933 12	933 12	883 00		50 12
Sac	2,891	198 39	57 92	500 24	558 16	578 20	20 04	
Scott	15,875			476 85	476 85	3,175 00	2,698 15	
Shelby	4,036			641 18	641 18	807 20	166 02	
Sioux	2,001			275 84	275 84	400 20	124 86	

Story	6,151	.....	1,555 96	1,555 96	1,250 20	.....	325 76
Tama	7,220	60 00	1,965 69	1,965 69	1,414 00	.....	551 69
Taylor	6,652	.....	1,493 82	1,493 82	1,130 40	.....	363 42
Union	5,115	.....	1,231 25	1,231 25	1,023 00	.....	208 25
Van Buren	6,119	.....	839 95	839 95	1,223 80	383 85	.....
Wapello	8,441	74 75	975 56	975 56	1,088 20	712 64	.....
Warren	7,383	.....	994 29	994 29	1,476 60	482 31	.....
Washington	7,481	.....	1,355 80	1,355 80	1,498 20	140 40	.....
Wayne	6,119	.....	1,720 34	1,720 34	1,223 80	.....	496 54
Webster	6,053	352 87	1,407 42	1,407 42	1,210 60	.....	196 82
Winneshiek	1,841	.....	237 39	237 39	388 20	130 81	.....
Woodbury	9,012	.....	1,867 74	1,867 74	1,802 40	.....	65 34
Worth	4,865	1,630 30	832 16	832 16	971 00	138 84	.....
Wright	2,714	.....	749 56	749 56	542 80	.....	206 76
.....	1,863	755 44	610 54	610 54	372 60	.....	237 94
Totals	\$ 586,556	\$ 7,129 32	\$ 113,972 96	\$ 114,088 05	\$ 117,311 20	\$ 24,647 05	\$ 21,423 90
Interest on Exds' loans .....	.....	115 07	.....	156 25	.....	.....	156 25
Interest on State loans .....	.....	3,066 90	.....	3,066 90	.....	.....	3,066 90
Grand totals .....	.....	\$ 3,338 22	\$ 113,972 96	\$ 117,311 20	\$ 117,311 20	\$ 24,647 05	\$ 24,647 05

STATEMENT No. XXVI.

Showing the county and district agricultural societies entitled to State aid, under section 1112 of the Code of 1873; also total receipts of said societies, receipts for membership only, and the amount paid each society for the year 1879.

NAME OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Adair County.....	\$ 1,011 65	\$ 352 00	\$ 200 00
Allamakee County.....	795 00	205 00	200 00
Appanoose County.....	665 60	270 00	200 00
Auduton County.....	156 40	60 00	60 00
Benton County.....	1,141 82	437 18	200 00
Black Hawk County.....	845 90	225 00	200 00
Boone County.....	1,344 83	460 00	200 00
Buchanan County.....	1,586 75	634 50	200 00
Buena Vista County.....	301 00	248 75	200 00
Butler County.....	279 65	123 50	123 50
Cass County.....	1,502 30	247 00	200 00
Cedar County.....	1,730 72	1,062 22	200 00
Cerro Gordo County.....	372 20	176 00	176 00
Chickasaw County.....	450 00	200 00	200 00
Clarke County.....	1,087 71	260 00	200 00
Clay County.....	1,740 00	1,250 00	200 00
Clayton County.....	717 00	202 00	200 00
Crawford County.....	652 98	477 98	200 00
Dallas County.....	548 40	220 00	200 00
Davis County.....	663 48	413 50	200 00
Decatur County.....	1,028 77	402 00	200 00
Delaware County.....	2,084 87	298 00	200 00
Des Moines County.....	4,813 30	250 00	200 00
Fayette County.....	979 50	386 00	200 00
Floyd County.....	1,930 00	274 00	200 00
Franklin County.....	331 30	168 00	168 00
Fremont County.....	490 30	240 00	200 00
Greene County.....	747 05	443 00	200 00
Grundy County.....	962 37	289 00	200 00
Guthrie County.....	439 30	211 00	200 00
Hamilton County.....	329 17	215 00	200 00
Hardin County.....	1,950 85	1,085 51	200 00
Harrison County.....	986 30	485 00	200 00
Henry County.....	5,311 93	1,174 00	200 00

STATEMENT XXVI--CONTINUED.

NAMES OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Howard County	\$ 775 40	\$ 225 00	\$ 200 00
Humboldt County	261 00	216 00	200 00
Ida County	292 00	209 00	200 00
Iowa County	1,142 18	205 00	200 00
Jackson County	3,157 00	344 40	200 00
Jasper County	1,427 75	477 00	200 00
Jefferson County	701 66	591 00	200 00
Johnson County	2,026 13	219 00	200 00
Jones County	2,167 20	1,586 40	200 00
Keokuk County	916 10	628 75	200 00
Kossuth County	371 30	217 00	200 00
Lee County	2,000 00	510 70	200 00
Louisa County	1,067 00	225 00	200 00
Lucas County	1,062 55	285 00	200 00
Madison County	987 00	351 00	200 00
Mahaska County	5,484 31	750 00	200 00
Marion County	1,370 00	360 00	200 00
Marshall County	850 00	126 50	126 50
Mills County	1,084 00	247 00	200 00
Mitchell County	1,429 30	934 00	200 00
Monona County	662 15	306 00	200 00
Monroe County	1,886 40	345 00	200 00
Montgomery County	8,312 31	4,200 00	200 00
Muscatine County	2,397 51	227 00	200 00
Osceola County	114 75	85 25	85 25
Page County	2,449 65	700 00	200 00
Palo Alto County	244 00	206 00	200 00
Poweshiek County	1,278 67	300 00	200 00
Ringgold County	290 00	172 00	172 00
Sac County	520 83	238 00	200 00
Scott County	6,921 27	390 00	200 00
Shelby County	1,005 00	230 00	200 00
Story County	649 90	218 00	200 00
Taylor County	1,975 00	200 00	200 00
Union County	425 00	206 00	200 00
Van Buren County	2,700 00	1,200 00	200 00
Warren County	729 00	198 00	198 00

STATEMENT XXVI.—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Washington County	\$ 1,645 34	\$ 1,328 00	\$ 200 00
Wayne	694 00	279 00	200 00
Winnebago County	731 55	268 40	200 00
Worth County	281 80	196 00	196 00

DISTRICT SOCIETIES.

Boone (Boone)	\$ 4,594 05	\$ 600 00	\$ 200 00
Boyer Valley (Dunlap)	550 00	350 00	200 00
Central Iowa (Cedar Rapids)	7,024 80	400 00	200 00
Maple Valley (Battle Creek)	220 00	175 00	175 00
Northwestern (Dubuque)	19,084 48	508 00	200 00
Northern Iowa (Postville)	938 88	228 00	200 00
Strawberry Point (Strawberry Point)	942 50	314 00	200 00
Stuart (Stuart)	1,158 05	205 00	200 00
Traer (Traer)	871 65	200 00	200 00
Union (Ackley)	875 55	268 00	200 00
Union (Agency City)	1,500 00	400 00	200 00
Union (Malcom)	482 00	216 00	200 00
Union (Mechanicsville)	2,000 83	225 00	200 00
Union (Moulton)	579 40	208 00	200 00
Union (Mt. Joy)	1,842 85	304 00	200 00
Union (Villisca)	1,309 13	222 00	200 00
Union (West Liberty)	1,753 83	240 00	200 00
Union (West Point)	965 80	350 00	200 00
Totals, county and district societies...	\$ 149,977 46	\$39,052 74	\$18,080 25

STATEMENT No. XXVII.

Showing the county and district agricultural societies entitled to State aid under section 1,112, of the Code of 1873, also total receipts of said societies, receipts for membership only, and the amount paid each society for the year 1880.

NAMES OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Adair County	\$ 650 00	\$ 250 00	\$ 200 00
Allamakee County	750 00	240 00	200 00
Appanoose County	1,515 65	537 00	200 00
Benton County	1,726 00	315 00	200 00
Black Hawk County	648 25	249 00	200 00
Boone County	706 00	350 00	200 00
Buchanan County	1,608 75	842 75	200 00
Butler County	268 25	91 50	91 50
Cass County	1,279 75	312 00	200 00
Cedar County	1,402 76	450 00	200 00
Cerro Gordo County	172 00	75 00	75 00
Chickasaw County	261 75	200 00	200 00
Clarke County	1,326 62	260 00	200 00
Clay County	535 00	10 00	10 00
Clayton County	567 25	202 00	200 00
Crawford County	837 13	210 50	200 00
Dallas County	596 25	225 00	200 00
Davis County	1,019 00	548 00	200 00
Decatur County	1,289 72	548 00	200 00
Delaware County	1,762 19	328 00	200 00
Des Moines County	3,978 05	200 00	200 00
Fayette County	1,365 60	450 00	200 00
Floyd County	1,962 83	213 00	200 00
Franklin County	439 62	225 00	200 00
Fremont County	359 40	226 00	200 00
Greene County	652 00	397 00	200 00
Grundy County	1,397 88	293 00	200 00
Guthrie County	621 00	200 00	200 00
Hamilton County	464 38	254 00	200 00
Hardin County	2,012 26	1,198 56	200 00
Harrison County	1,422 70	587 00	200 00
Henry County	3,300 00	1,200 00	200 00

STATEMENT No. XXVII—CONTINUED.

NAME OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Howard County.....	\$ 298 50	\$ 200 00	\$ 200 00
Humboldt County.....	307 83	207 00	200 00
Ida County.....	431 00	320 00	200 00
Iowa County.....	1,195 43	228 00	200 00
Jackson County.....	3,336 00	215 00	200 00
Jasper County.....	2,280 37	735 00	200 00
Jefferson County.....	1,425 00	225 00	200 00
Johnson County.....	2,481 10	107 00	107 00
Jones County.....	2,032 40	1,360 00	200 00
Keokuk County.....	1,227 76	400 00	200 00
Kossuth County.....	291 41	201 00	200 00
Lee County.....	1,602 00	182 00	182 00
Louisa County.....	1,180 13	225 00	200 00
Lucas County.....	944 97	312 00	200 00
Madison County.....	1,171 70	400 00	200 00
Mahaska County.....	4,637 54	750 00	200 00
Marion County.....	818 48	315 00	200 00
Marshall County.....	775 54	214 00	200 00
Mills County.....	535 00	228 00	200 00
Mitchell County.....	685 22	358 00	200 00
Monona County.....	905 50	458 00	200 00
Monroe County.....	1,656 30	434 00	200 00
Montgomery County.....	6,064 10	234 50	200 00
Muscatine County.....	1,621 42	230 00	200 00
Osceola County.....	185 25	64 00	64 00
Page County.....	2,747 95	741 00	200 00
Palo Alto County.....	520 34	202 00	200 00
Plymouth County.....	765 93	215 00	200 00
Poweshiek County.....	946 25	328 00	200 00
Ringgold County.....	340 90	160 00	160 00
Sac County.....	688 00	218 00	200 00
Scott County.....	6,430 82	285 00	200 00
Shelby County.....	1,108 65	220 00	200 00
Story County.....	301 75	169 00	169 00
Tama County.....	325 34	145 00	145 00
Taylor County.....	1,723 04	275 00	200 00
Union County.....	696 00	318 00	200 00
Van Buren County.....	2,783 25	1,500 00	200 00

STATEMENT No. XXVII.—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Wapello County.....	\$ 1,065 10	\$ 218 00	\$ 200 00
Warren County	1,300 00	1,027 50	200 00
Washington County.....	2,116 24	1,178 00	200 00
Wayne County	1,167 45	454 00	200 00
Winneshiek County	533 00	214 00	200 00
Woodbury County.....	518 70	200 00	200 00
Worth County.....	190 78	144 76	144 76

DISTRICT SOCIETIES.

Agency City (Agency City)	1,394 58	238 00	200 00
Boone (Boone).....	1,055 00	270 00	200 00
Boyer Valley (Dunlap)	650 00	425 00	200 00
Malcom (Malcom)	396 40	205 00	200 00
Maple Valley (Battle Creek)	186 00	175 00	175 00
Moulton (Moulton)	872 00	350 00	200 00
Northwestern (Dubuque).....	9,721 65	448 00	200 00
Northwestern Iowa (Sheldon)	690 00	384 00	200 00
Strawberry Point (Strawberry Point).....	1,842 03	505 00	200 00
Stuart (Stuart)	1,221 50	203 00	200 00
Traer (Traer)	921 40	203 00	200 00
Union (Ackley).....	137 90	85 00	85 00
Union (La Porte City)	485 10	257 00	200 00
Union (Mt. Joy).....	2,460 00	410 00	200 00
Union (Villisca)	944 56	201 00	200 00
Union (West Liberty)	1,882 85	211 00	200 00
West Point (West Point)	1,058 00	456 00	200 00
Totals, county and district societies....	\$ 127,176 45	\$33,548 07	\$17,808 26

STATEMENT No. XXVIII.

Of resources and liabilities of the several savings banks in Iowa, doing business under the laws of the State, up to, and including, September 30, 1891, made to the Auditor of State as required by chapter 9, Title XI, of the Code of 1873.

RESOURCES.

NAME OF BANK.	Loans and discounts.	U. S. bonds.	Other stocks, bonds, etc.	Overdrafts.	Real estate.	Other instruments.	Due from banks.	Expenses.	Specie.	Legal tender, national bank notes, silver and subsidiary coin.	Cash items.	Total resources.
Bank of New Hampton...	\$ 21,923 34	\$	\$	\$	\$ 1,684 49	\$ 601 60	\$ 21,269 40	\$ 6,198 46	\$ 900 00	\$ 3,545 43	\$	\$ 56,082 73
Benton Co. Savings Bank...	9,219 50			6,266 88	1,138 72	1,016 85	17,163 64	595 39	345 00	6,874 91		42,611 39
Council Bluffs...	190,650 97	41,457 80	29,043 82	8,745 12	10,000 00	72 62	76,975 47	3,781 06	38,155 49	70,066 50	882 77	458,801 02
Clinch...	148,921 67		4,000 00	2,722 06	1,400 00		70,777 81					228,831 53
Citizens' (Elgin)...	11,268 27			703 84	738 80	1,072 50	3,967 10	867 59	816 38			19,058 96
Davenport...	803,511 63	45,000 00	900 00		26,745 98	623 50			4,067 00	63,163 93		944,152 14
Decorah...	62,315 08				2,716 85			2,724 36				73,038 70
Floyd County, Charles City Farm, and Citizens' Clinton...	46,591 05	100 00			260 63	827 16	43,632 97	466 97	530 00	9,712 80		225,369 44
Fayette County...	87,272 07				1,099 57	1,000 00	30 52	3,103 84	5,536 20	8,326 72		96,351 44
Farmers' Loan and Trust...	110,137 00		4,906 26		4,445 51		1,155 87					116,237 64
German American...	186,847 40	80,000 00	22,500 00		2,440 87	443 04	92,298 81	606 40	20,000 00	10,765 09		396,791 61
Grinnell...	1,092,510 87	200 00	49,015 16		17,903 82		93,141 27		2,884 00	94,437 61		1,960,082 73
Iowa State...	245,997 68		143,901 40	54 08	17,195 29	1,400 00	8,070 48	311 15	2,500 00	16,156 98	48 07	491,627 16
Iowa County Loan...	65,479 01				860 00		13,833 61	366 96			2,218 76	85,654 58
Johnson County...	285,730 29		13,011 67	20,028 77	40,893 82	960 00	15,718 20	2,391 19	9,763 55	20,701 06	4,418 89	420,386 80
Keokuk...	293,046 50	33,312 50	69,025 92	1,496 35	5,148 87	4,365 04	81,233 99	1,810 00	17,763 80	26,855 80	279 74	475,477 21
Muscatine...	65,924 03						10,000 00	3,366 82				89,077 86
Marengo...	133,634 55		900 00	1,524 84		2,073 13	17,438 12	631 92		13,108 34	1,070 00	169,437 80
Toledo...	89,531 26			139 49	7,765 63	2,172 06	31,194 43	744 17	5,300 00	7,080 28	905 80	144,223 15
Washington...	91,708 17			329 90		2,406 28	16,315 41	2,800 28	11,378 00	7,117 86	3,971 70	135,523 10
Total...	\$4,774,089 68	\$196,070 80	\$387,204 22	\$36,999 32	\$143,760 07	\$24,012 78	\$682,430 20	\$69,396 08	\$114,966 39	\$385,284 53	\$14,350 83	\$6,777,404 36

STATEMENT NO. XXVIII—CONTINUED.

LIABILITIES.

NAMES OF BANKS.						Due to banks and bankers.	Undivided profits.	Liabilities of officers and directors.	Total liabilities.
	Capital stock.	Unpaid dividends.	Deposits.						
Bank of New Hampton	\$ 10,000 00		\$ 33,023 96			\$	\$ 12,433 77	\$ 548 00	\$ 65,062 72
Beacon County Savings Bank (Norway)	10,000 00		31,660 25				631 14	4,496 21	42,611 89
Central Bank	20,000 00		382,515 31			55,699 86	20,265 86	5,000 00	483,611 02
Clinton	20,000 00		203,574 75				4,846 78		228,621 63
Citizens (Elgin)	10,000 00		1,727 46				1,776 49	760 82	13,568 36
Davenport	80,000 00	38 60	83,513 23				26,806 31	22,000 00	944,152 14
Des Moines	10,000 00		44,794 23				16,219 46	700 00	58,618 62
Floyd County (Charles City)	10,000 00		32,187 78				1,360 84	1,400 00	73,633 70
Farmers and Citizens (Clinton)	20,000 00		124,184 63				53,174 91		283,369 44
Farmers County (West Union)	10,000 00		88,093 12				8,083 82		116,987 44
Farmers Loan and Trust Company (Iowa City)	10,000 00		103,178 48				8,082 01	10,000 00	118,987 44
Farmers American (Burlington)	40,000 00		314,711 45				28,700 13	12,000 00	395,731 61
German (Davenport)	100,000 00		1,743,260 07				1,876 62	12,000 00	1,967,082 73
Grimmell	60,000 00		43,260 87				9,157 88		109,548 67
Iowa State (Burlington)	60,000 00	475 00	421,004 48				10,126 68	10,000 00	491,627 16
Johnson County Loan (Marquette)	10,000 00		74,554 58						85,554 58
Johnson County (Iowa City)	124,000 00	4,480 00	287,464 24				3,890 56	15,504 00	430,838 80
Keokuk	50,000 00		380,894 37				84,592 94	25,765 00	475,477 21
Muscatine	10,000 00		73,727 33				5,360 82	418 10	89,077 85
Marquette	30,000 00	55 00	138,461 04				8,911 86	2,718 25	169,437 90
Telesto	80,000 00		81,769 73				12,463 42	1,459 00	144,228 15
Washington	80,000 00	248 00	89,334 70				3,240 40	3,800 00	138,623 10
Totals	\$ 944,000 00	\$ 5,291 60	\$ 5,513,722 07			\$ 55,699 86	\$ 263,690 82		\$ 65,777,404 35

STATEMENT No. XXIX.

Of resources and liabilities of banks (other than savings) in Iowa, doing business under the laws of the State, up to, and including, September 30th, 1881, made to the Auditor of State, as required by chapter 9, Title XI, of the Code of 1873.

RESOURCES.

NAMES OF BANKS.	RESOURCES.					Over drafts.	Real estate.	Other Investments.
	Loans and discounts.	U. S. bonds.	Other stocks and bonds.					
Bank of Algona.....	\$ 27,238 91				\$ 172 89	\$ 5,083 75	\$ 1,286 50	
Bank of Iowa Falls.....	68,683 61				264 61	2,728 77	1,885 00	
Bank of Fort Madison.....	295,089 32				7,688 61	5,040 00		
Bank of Keosau.....	80,023 34	31,411 66	4,035 00			9,000 00		
Bank of Waverly.....	95,736 74				38,201 04	8,303 60	2,699 65	
Brewster County Bank (Waverly).....	175 95				38,376 38	12,860 00	1,200 00	
Bank of Linsville.....	54,868 18	7,500 00	381 79		2,928 01	1,475 30	1,260 45	
Capital City Bank (Des Moines).....	181,711 45				8,587 61	17,000 00	3,000 00	
Citizens' Bank (Hampton).....	179,144 68				6,910 64	8,191 64	1,580 45	
Charles City Bank.....	75,869 82		5,200 00		24,662 33	27,387 55	2,311 68	
Cedar County Bank (Atlantic).....	217,013 96		8,000 00		1,707 89	7,100 00	2,454 70	
DelaWare County Bank (Mauchester).....	184,961 70	4,100 00	1,300 00		2,441 32	25,838 56	1,000 00	
Dubuque County Bank (Dubuque).....	139,048 03	200 00			1,561 39		1,463 08	
Farmers' and Citizens' (Wilton).....	85,471 01				6,561 33		1,560 00	
Farmers' and Traders' (Oskaloosa).....	140,626 87				1,111 00			
German (Dubuque).....	471,092 37	44,087 20			1,668 28	10,000 00	5,081 52	
Humboldt County (Humboldt).....	46,696 09	1,142 87			1,177 29	6,139 96	1,353 55	
Hardin County (Eldora).....	105,101 61	3,900 00	300 50		914 73	6,100 00	2,217 90	
Monticello.....	281,518 72	100 00	12,970 00		400 69	15,197 86		
Marshalltown.....	99,690 70		709 34		926 71	11,240 00	1,818 15	
Kossuth County (Algona).....	76,152 77		19,242 49		318 61	6,177 49	3,062 40	
People's Bank (West Liberty).....	160,628 12		8,900 00		2,504 99	5,960 00	2,862 40	
Plymouth County (Lenora).....	146,046 20					2,977 85	1,815 10	
Shell Rock Valley (Greene).....	57,401 66				5,595 18	2,725 00	1,020 55	
Storm Lake.....	65,411 59				1,768 17	19,087 98	3,305 44	
Union (Algona).....	87,568 85	10,000 00			2,972 09	14,000 00		
Union (Wilton).....	144 81				29,341 16		866 59	
Union (Ames).....	87,652 32				663 88	2,522 36	1,767 90	
West Branch.....	112,757 23				5,668 61	4,000 00	2,710 80	
Wayne County (Corydon).....	96,771 56				2,109 37	2,807 00	1,915 00	
Total.....	\$ 2,869,980 78	\$ 104,411 78	\$ 56,089 12	\$ 194,964 67	\$ 241,240 04	\$ 51,681 41		

STATEMENT NO. XXIX—CONTINUED.

NAMES OF BANKS.	Due from banks.	Expenses.	Specie.	Legal tender, national bank notes, etc.	Cash items.	Total resources.
	\$	\$	\$	\$	\$	\$
Bank of Algona.....	6,027 85	1,051 21	.....	18,054 85	1,709 04	69,595 08
Bank of Iowa Falls.....	8,351 55	3,045 75	.....	7,881 12	.....	92,820 42
Bank of Fort Madison.....	95,883 07	1,775 26	5,000 00	15,654 55	2,551 11	384,623 68
Bank of Keosau.....	75,347 55	894 63	6,300 00	8,402 92	2,043 09	162,000 63
Bank of Waverly.....	19,180 26	1,855 72	1,000 00	17,180 80	1,983 73	177,352 54
Bremer County Bank (Waverly).....	19,104 24	1,254 70	.....	24,153 61	.....	270,996 88
Bank of Linnville.....	1,900 40	252 28	670 00	6,623 10	28 44	74,985 89
Capital City Bank (Des Moines).....	6,901 24	1,374 79	9,000 00	21,704 35	6,019 97	239,639 71
Citizens' Bank (Hampden).....	19,413 88	.....	400 00	9,075 48	3,759 15	232,690 40
Charles City Bank.....	20,166 26	1,720 85	2,800 00	5,883 69	1,137 44	130,132 44
Cedar County Bank (Tipton).....	45,861 97	3,359 02	13,067 45	26,667 23	2,294 12	383,222 35
Delaware County Bank (Manchester).....	57,661 14	347 24	1,644 80	1,997 06	2,469 88	171,412 35
Dubuque County Bank (Dubuque).....	23,096 32	847 24	715 80	7,432 60	2,394 08	233,715 65
Farmers' and Traders' (Wilton).....	31,690 65	1,418 76	1,945 55	3,695 58	113 18	181,817 14
Farmers' and Traders' (Oskaloosa).....	6,327 65	699 50	.....	4,146 37	38 84	104,114 71
German (Dubuque).....	88,979 61	176 25	14,392 34	19,657 68	2,184 12	267,012 88
Humboldt County (Humboldt).....	60,227 33	239 10	8,668 50	48,198 25	3,269 66	662,349 59
Hardin County (Eldora).....	15,360 92	239 10	2,650 00	7,312 63	.....	62,102 01
Marquette.....	21,386 68	638 00	10,457 50	4,363 21	200 85	154,576 19
Monticello.....	62,468 54	.....	2,000 00	10,597 89	511 03	336,889 74
Marshalltown.....	1,073 15	1,879 51	225 00	10,000 01	627 07	118,069 54
Kossuth County (Algona).....	99,801 66	3,351 38	5,390 00	5,801 81	1,351 62	219,560 13
People's Bank (West Liberty).....	43,991 48	1,045 34	10,760 50	4,111 68	216 78	234,369 89
Plymouth County (Le Mars).....	55,353 63	.....	.....	26,374 07	.....	282,549 85
Shel Rock Valley (Greene).....	327 31	1,524 43	.....	1,170 92	.....	69,749 95
Storm Lake.....	6,313 81	243 96	244 50	5,066 88	70 00	101,512 31
Union (Sigourney).....	40,078 20	643 42	2,639 50	10,889 35	2,845 58	141,616 99
Union (Wilton).....	33,385 71	98 25	800 00	5,906 84	67 30	215,280 44
Union (Ames).....	23,097 57	.....	1,860 00	7,243 84	496 59	96,474 05
West Branch.....	11,519 12	2,062 88	5,000 00	2,382 92	.....	146,061 51
Wayne County (Orrydon).....	30,624 97	7 40	5 50	11,258 24	.....	145,543 54
Total.....	\$ 1,011,288 57	\$ 83,899 79	\$ 104,136 44	\$ 368,775 31	\$ 37,210 62	\$ 6,061,468 49

STATEMENT NO. XXIX—CONTINUED.

LIABILITIES.

NAMES OF BANKS.	Capital stock.	Unpaid dividends.	Deposits.	Due to banks and bankers.	Undivided profits.	Liabilities of officers and directors.	Total liabilities.
Bank of Algona, Algona.	\$ 25,000 00	\$	\$ 32,216 88	\$	\$ 2,378 15	\$ 11,628 12	\$ 59,596 08
Bank of Iowa Falls (Iowa Falls).	33,750 00		49,324 46		9,845 96	1,900 00	92,990 42
Bank of Fort Madison	50,000 00	30,648 02	296,026 82		7,949 84		384,673 68
Bank of Keota.	35,000 00	17,000 00	107,445 92		2,554 71	8,800 00	162,000 63
Bank of Waverly	50,000 00	1,325 00	117,292 41		8,795 13	16,445 00	177,362 54
Bremer County Bank (Waverly).	50,000 00	40,420 00	174,901 61		5,676 32		270,998 93
Bank of Lluerville.	25,200 00		48,839 28		1,436 61	3,240 00	74,965 89
Capital City Bank (Des Moines)	70,000 00		164,058 83		5,450 88	13,300 00	229,539 71
Citizens' Bank (Hampton).	75,000 00		145,097 33		2,693 07	16,045 99	229,639 40
Charles City Bank.	50,000 00		76,779 62		2,602 92	8,390 00	130,132 44
Ca-s County Bank (Atlantic).	35,500 00	750 00	260,147 69		8,074 67	26,308 47	333,222 86
Delaware County Bank (Manchester).	50,000 00	2,000 00	130,891 44		3,310 88	12,076 73	171,402 36
Dubuque County Bank, Dubuque.	100,000 00		115,058 25		18,657 37	6,600 00	233,715 06
Farmer's and Citizens' (Wilton).	50,000 00	375 00	122,351 70		9,190 44	6,100 00	181,817 14
Farmer's and Traders' (Oskaola).	31,032 00	133 20	50,266 89		22,686 62	4,499 40	104,144 71
German, Dubuque.	50,000 00	3,062 86	211,536 69		2,083 83	5,300 00	267,012 88
Humboldt (county Humboldt).	120,000 00		606,267 30		24,062 38		662,349 68
Hardin County (Elmira).	8,600 00		67,352 79		6,239 22	1,100 00	82,102 01
Monticello.	100,000 00	10,000 00	66,479 75		6,096 40	8,150 00	184,676 18
Marshalltown.	50,000 00		212,860 38		23,335 86	3,970 00	336,869 74
Kossuth County (Algona).	50,000 00		164,739 63		3,320 01	7,451 00	118,059 54
Prosperity Bank (West Liberty).	75,000 00		164,236 06		5,279 47	6,860 00	219,560 13
Prosperity Bank (Lemars).	25,000 00	1,036 00	130,665 40		7,660 49	4,975 00	234,369 39
Shell Rock Valley (Greene).	25,000 00		136,724 70		13,625 88		232,449 85
Storm Lake.	25,000 00		56,943 71		6,162 23		69,144 36
Union (Snohomish).	25,000 00		99,698 98		23,709 21	1,501 10	101,112 31
Union (Wilton).	25,000 00		172,696 96		1,036 00	10,000 00	210,736 99
Union (Ames).	25,000 00		68,476 37		1,747 78		105,280 42
West Branch.	50,000 00		97,116 89		4,044 46	2,661 25	106,161 51
Wayne.	52,228 12	1,898 87	90,847 06		686 50	10,100 00	146,543 54
Total	\$1,512,766 12	\$133,616 45	\$4,153,468 73		\$261,703 18		\$6,061,568 43

SCHOOL FUND.

RECEIPTS ON ACCOUNT OF PERMANENT FUND.

GEO. W. BEMIS, *Treasurer of State.*

1879.

Sept.	30.	To balance on hand this date	\$2,226.65
Oct.	1.	To amount received from Eads' loans	70.00
Nov.	13.	To amount received from Eads' loans	546.66
Nov.	13.	To amount received from Eads' loans	546.66
Nov.	29.	To amount received from Eads' loans	50.00

1880.

Jan.	9.	To amount received from Eads' loans	500.00
Jan.	23.	To amount received from Eads' loans	80.00
Feb.	16.	To amount received from Eads' loans	166.66
June	7.	To amount received from Eads' loans	380.00
July	1.	To amount received from Eads' loans	395.00
July	6.	To amount received from Eads' loans	132.40
Sept.	28.	To amount received from Eads' loans	500.00

Total \$5,594.08

The disbursements were as follows:

1880.

Sept.	16.	By amount transferred to Franklin county	\$5,094.08
Dec.	10.	By amount transferred to Hancock county	500.00

Total \$5,594.08

RECEIPTS.

E. H. CONGER, *Treasurer.*

1881.

Feb.	25.	To amount received from Eads' loans	\$ 166.66
June	27.	To amount received from Eads' loans	500.00
Aug.	30.	To amount received from Eads' loans	1,300.00
Sept.	27.	To amount received from Eads' loans	300.00

Total, and now in the hands of State Treasurer.....\$2,266.66

TEMPORARY SCHOOL FUND.

RECEIPTS.

GEO. W. BEMIS, *Treasurer.*

1881.

Jan.	3.	To amount received from interest on Eads' loans to date	\$ 780.73
Jan.	3.	To amount received from interest on State loans to date	22,740.28
Total			<u>\$23,521.01</u>

DISBURSEMENTS.

1880.

March	1.	By amount included in apportionment of March, 1880	\$14,682.38
Sept.	6.	By amount included in apportionment of September, 1880 ...	8,745.06

1881.

Jan.	3.	By balance to successor	93.57
			<u>\$23,521.01</u>

RECEIPTS.

E. H. CONGER, *Treasurer.*

1881.

Jan.	3.	To amount received from predecessor	\$ 93.57
Sept.	30.	To amount received from interest on Eads' loans to date	324.59
Sept.	30.	To amount received from interest on State loans to date	6,019.69
Total			<u>\$ 6,437.85</u>

DISBURSEMENTS.

1881.

March	7.	By amount included in apportionment of March, 1881	\$3,214.70
Sept.	5.	By amount included in apportionment of September, 1881	3,223.15
			<u>\$6,437.85</u>

STATEMENT No. XXX.

EADS' LOANS AND SURETIES.

List of notes and mortgages remaining unpaid September 30, 1881.

NOTES BELONGING TO EADS' LOANS.

NAMES.	AMOUNT.	REMARKS.
L. J. Swartz & B. Swartz, balance ...	\$ 2,400 00	Judgment in Lee Co., 1865.
W. G. Crawford & McCorckle.....	643 92	Worthless.
John W. Stanton & Shaw, balance....	200 00	Worthless.
Geo. S. Hampton.....	5,000 00	Worthless.
W. J. Gilbert & McBride.....	600 00	Worthless.
T. J. Cannon.....	6,318 87	Worthless.
Total	\$15,162 79	

NOTES BELONGING TO EADS' SURETIES.

NAMES.	AMOUNT.	REMARKS.
Benj. Grossman, balance.....	\$ 750 00	Judgment in Lee Co., 1865.
R. W. Rothrock, balance.....	1,185 00	Judgment in Iowa Co., 1867.
W. H. Leach, balance.....	1,765 25	Judgment in Lee Co., 1866.
Leech & McFarland.....	3,000 00	Worthless—no consideration.
J. A. Goodrich.....	784 50	Judgment in Lee Co., 1865.
Boyles, Stampel & Hugel, balance	3,207 62	No judgment.
B. Hugel, balance.....	641 39	Judgment in Lee Co., 1865.
T. J. Cannon.....	1,000 00	Worthless.
W. H. White, balance.....	65 85	Judgment in Johnson Co.
Thomas Snyder.....	1,500 00	Worthless.
H. F. King, balance.....	76 15	Judgment in Johnson Co.
Geo. Andrews.....	1,250 00	No mortgage secures this note.
James D. Eads, balance.....	5,873 50	
Total	\$21,049 26	

STATEMENT No. XXXI.

Of contract notes, taken in part payment for lands and lots, sold by the State for the benefit of the school fund; said lands and lots having been bought in by the State on foreclosure of mortgages belonging to the "Eads' loans."

DATE.	NAMES.	WHEN DUE.	AMOUNT.
Feb. 5, 1872	Allyn, Frank	Five years....	\$ 900 00
June 1, 1874	Bennett, W. S.	Ten years....	1,866 67
May 12, 1871	Greene, Abby M.	Eight years..	1,000 00
June 12, 1876	Lewis, M. C.	Eight years .	350 00
March 23, 1872	McQueen, John	Ten years....	166 70
Nov. 4, 1868	Scott, Mary S.	Five years....	1,344 00
Jan. 13, 1879	Gilcrest, J. K. & W. H.	Ten years....	50 00
Total.....			\$ 5,477 37

STATEMENT XXXI½.

Description of real estate bid in and held by the State for the use of the school fund, on foreclosure of mortgages and judgments on Eads' loans, September 30, 1881, also the estimated value of the same.

Description of property bid in by the State on judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	ESTIMATED VALUE.
Block 18, lying west of a north and south line running through the center of block 31, and produced through said block 18, six and a half acres	\$ 200.00
Sw qr block 28, two and a half acres; w hf block 22, five acres; e hf block 27, five acres	405.00
Lots 18, 14, 15, and 16, block 6, Nassau's Addition to Keokuk.....	40.00
Also: Lots 1, 2, 3, 4, 5, 6, 11, 12, 15, 16, 17, 18, block 8	
Lots 1, 2, 3, 4, 9, 10, 12, block 9	
Lots 5, 6, 7, 8, 15, 16, block 10	
Lots 5, 6, 7, 8, 9, 10, 16, 17, 18, block 11	
Lots 1, 2, 5, 6, 9, 10, block 12	
Lots 1, 2, 3, 4, 5, 8, 9, block 13	
Lots 5 and 6, block 14	
Fractional block 16, Nassau's Addition to Keokuk.	500.00

Description of property bid in by the State on judgments, vs. Reid & Anderson, and S. J. & H. T. Reid:

Lots 5, 6, 7, 8, block 6; lots 1 and 2, block 7; all in Nassau's Addition to the city of Keokuk.....\$	40.00
Also lots 7, 8, 9, 10, 11, 12, block 60, lying partly in Mason's Lower Addition, and partly in Reid's Addition to Keokuk.....	450.00

Description of property bid in by the State on judgments, vs. A. T. Walling:

Undivided one-third of, commence on se corner of sw qr, section 1, township 65, range 5; thence w on s line of said qr section to sw corner of said qr; thence n on w line of said qr, 11 chains, 42 links to stone; thence e parallel to s line of said qr section, 30 chains, 50 links, to post; thence s 10 chains, 92 links, to post; thence parallel to s line of said qr section, 9 chains, 50 links to post; thence s 50 links, to beginning, containing 35 acres, in Lee county.....	250.00
--	--------

Except the following tract sold to W. W. Belknap, in 1868, as follows:

Undivided one-third of, beginning at a point on west bank of Mississippi River, 33 feet n of the s line of section 1: thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul Railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the w bank of said river; thence up said river to place of beginning, being in the s half of section 1, township 65 north, range 5 west.....	
Also, nw qr of sw qr, and ne qr of sw qr, section 3, township 91, range 26, 80 acres, in Wright county	400.00

Description of land bid in by State on judgment of foreclosure, vs. E. J. Toof *et al.*, in Lucas county:

W hf of nw qr and se qr of nw qr, section 20, township 71, range 21, containing 120 acres.....	600.00
--	--------

Description of real estate bid in by and still belonging to the State for school fund, on foreclosure of mortgage given by the Medical Department of the State University, at Keokuk:

Lot 8, block 5, Scott's Addition to Des Moines	400.00
--	--------

Total estimated value of school fund lands and lots not yet sold and under the control of the Executive Council.....\$ 3,285.00

STATEMENT No. XXXII.

Amount of permanent school fund, and how invested, September 30, 1881.

This fund is composed of the following sums, as near as can be determined from the reports received and the books in this office; to-wit,

Amount in counties, as shown by statement	\$3,290,659.60
Amount held by the State on bonds drawing 8 per cent interest	245,435.19
Amount of contracts on hand for real estate sold, as per statement	5,477.37
Real estate bought in by the State for use of the school fund, on foreclosure of mortgages belonging to Eads' loans and not yet re-sold, estimated	3,285.00
Amount in hands State Treasurer	2,266.66
Total	\$3,547,123.82

STATEMENT No. XXXII $\frac{1}{2}$.

Of contract notes belonging to general revenue, being proceeds of lots sold by State, the same having been deeded to State to balance a deficiency of Ex Treasurer S. M. Dyer, of Polk county; also statement of notes received from sale of Orwig property.

DATE.	CONTRACTOR.	RATE OF INTEREST.	AMOUNT.
1874. May 1	W. H. Shaw, Dyer property.....	10 per cent.	\$ 750 00
1873. Jan. 14	S. Mellinger, Orwig property	6 per cent.	6,700 00
1875. Dec. 21	Maria S. Orwig and S. F. Spofford, Orwig property.....	6 per cent.	2,650 00
Dec. 28	Maria S. Orwig, Orwig property	10 per cent.	1,000 00
Dec. 28	Maria S. Orwig, Orwig property.....	10 per cent.	1,500 00
Dec. 28	Maria S. Orwig, Orwig property.....	10 per cent.	2,500 00
Total			\$15,100 00

STATEMENT No. XXXII $\frac{1}{2}$ —CONTINUED.

List of notes belonging to general revenue, on account of the Rankin defalcation.

DATE OF NOTE.	NAME.	RATE OF INTEREST.	AMOUNT.
1873. Aug. 16	District township of Saylorville.....	10 per cent....	\$ 77 70
1876. Sept. 26	Russell & Harper, two notes at \$100 each .	10 per cent....	200 00
1874. June 11	Wile Kent	10 per cent....	700 00
1875. Nov. 11	Jackson Wisehart and wife, four notes at \$500 each	10 per cent....	2,000 00
Total			\$2,977 70

Aggregate notes belonging to general revenue\$18,077.70

The State is also the owner of the following real estate, received from that source; viz,

South part nw qr of ne qr, 30 acres; and north part of sw qr of ne qr, 10 acres; all in section 27, township 74, range 6, in Washington county; the whole estimated to be worth \$300. Sections 28 and 29, and ne qr of section 21, and se qr of section 30, all in township 100, range 48, in Lyon county, 1,600 acres; estimated to be worth \$8,000.

Also, the sw qr of section 1, township 97, range 40; 160 acres in O'Brien county; estimated to be worth \$500.

Total estimated value of real estate now remaining unsold, \$8,800.

DESCRIPTION OF REAL ESTATE BELONGING TO THE GENERAL REVENUE FUND.

Description of property bid in and still held by the State on foreclosure of mortgage, in case of the *State of Iowa for the use of Boone and other counties v. R. G. Orwig et al.*; to-wit,

Commencing at the northeast corner of the northwest quarter of section 8, township 78, range 24 west, thence west 6 chains and 73 links, thence south 10 degrees, 30 minutes, east 11 chains, thence north 68 degrees, east 4 chains and 80 links, thence north 9 chains and 24 links to place of beginning, containing five and 87-100 acres\$8,000.00

All other real estate bid in by the State under foreclosure has been re-sold.

Total estimated value of real estate belonging to the general revenue of the State, not yet sold\$8,000.00

STATEMENT No. XXXIII.

Showing the number of miles of railroad, the assessed value per mile, and the aggregate assessed value, in the several counties of the State of Iowa, January 1, 1881, as assessed by the Executive Council, March 3, 1881.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Adair</i>	26.162	\$.....	\$ 122,890 00
Chicago, Rock Island & Pacific.....	6.61	12,600	83,286 00
Oreston & Northern.....	19.552	2,030	39,104 00
<i>Adams</i>	80.378		848,901 80
Chicago, Burlington & Quincy.....	26.443	12,600	333,181 80
Chicago, Burlington & Quincy—Oreston Branch.....	3.93	4,000	15,720 00
<i>Allamakee</i>	68.83		166,480 00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	1.61	2,500	4,025 00
Chicago, Milwaukee & St. Paul.....	4.02	4,000	16,080 00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	35.27	3,500	123,445 00
Chicago, Milwaukee & St. Paul—Waukon Division.....	22.98	1,000	22,980 00
<i>Appanoose</i>	100.287		387,372 20
Albia & Moravia.....	.679	2,000	1,358 00
Burlington & Southwestern.....	20.00	2,500	50,000 00
Centerville, Moravia & Albia.....	13.587	2,000	26,674 00
Chicago, Rock Island & Pacific—Southwestern Branch.....	29.68	6,000	179,280 00
Missouri, Iowa & Nebraska.....	29.13	2,200	64,086 00
St. Louis, Ottumwa & Cedar Rapids.....	7.261	2,200	15,974 20
<i>Audubon</i>	16.86		32,720 00
Chicago, Rock Island & Pacific—Audubon Branch.....	16.86	2,000	32,720 00
<i>Benton</i>	62.70		436,270 00
Burlington, Cedar Rapids & Northern.....	23.01	5,000	115,050 00
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.86	4,000	59,400 00
Chicago & Northwestern.....	24.84	10,500	260,820 00
<i>Black Hawk</i>	66.84		327,456 00
Burlington, Cedar Rapids & Northern.....	32.74	5,000	163,700 00
Cedar Falls & Minnesota.....	7.38	3,000	22,140 00
Illinois Central.....	26.72	5,300	141,616 00
<i>Boone</i>	83.78		306,166 00
Chicago & Northwestern.....	27.63	10,500	289,065 00
Des Moines & Ft. Dodge.....	3.00	3,200	9,600 00
Iowa Railway, Coal & Manufacturing Company.....	3.26	2,000	6,500 00
<i>Bremer</i>	60.19		148,314 00
Burlington, Cedar Rapids & Northern.....	4.18	5,000	20,900 00
Cedar Falls & Minnesota.....	19.47	3,000	58,410 00
Dubuque & Dakota.....	26.54	2,600	69,004 00
<i>Buchanan</i>	60.31		194,469 00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	25.78	2,500	64,450 00
Illinois Central.....	24.63	5,300	130,009 00
<i>Buena Vista</i>	25.41		134,673 00
Illinois Central.....	25.41	5,300	134,673 00
<i>Butler</i>	73.73		309,499 00
Burlington, Cedar Rapids & Northern.....	21.06	5,000	105,300 00
Dubuque & Dakota.....	27.76	2,600	72,176 00
Illinois Central.....	24.91	5,300	132,023 00
<i>Calhoun</i>	14.85		78,706 00
Illinois Central.....	14.85	5,300	78,706 00
<i>Carroll</i>	64.80		288,402 00
Chicago & Northwestern.....	25.41	10,500	266,806 00
Maple River.....	9.39	2,800	21,597 00
<i>Cass</i>	63.917		399,016 00
Chicago, Rock Island & Pacific.....	27.47	12 600	346,122 00
Chicago, Rock Island & Pacific—Atlantic & Southern Branch.....	14.71	2,000	29,420 00
Chicago, Rock Island & Pacific—Audubon Branch.....	8.18	2,000	16,360 00
Red Oak & Atlantic.....	3.557	2,000	7,114 00

STATEMENT No. XXXIII—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Cedar</i>		53.27	\$	\$ 426,858 00
Burlington, Cedar Rapids & Northern	8.95	5,000		44,750 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Div.	3.96	3,000		11,880 00
Chicago & Northwestern	24.98	10,500		264,290 00
Chicago, Rock Island & Pacific	6.88	12,800		86,688 00
Stanwood & Tipton	8.50	2,500		21,250 00
<i>Cerro Gordo</i>		68.06		282,810 00
Burlington, Cedar Rapids & Northern	10.57	5,000		52,500 00
Central Iowa	24.34	4,000		97,600 00
Chicago, Milwaukee & St. Paul	33.15	4,000		132,000 00
<i>Cherokee</i>		29.80		157,940 00
Illinois Central	29.80	5,300		157,940 00
<i>Chickasaw</i>		33.37		126,480 00
Cedar Falls & Minnesota	7.05	3,000		21,150 00
Chicago, Milwaukee & St. Paul	26.32	4,000		105,280 00
<i>Clarke</i>		26.449		333,257 40
Chicago, Burlington & Quincy	26.449	12,600		383,257 40
<i>Clay</i>		24.31		97,240 00
Chicago, Milwaukee & St. Paul	24.31	4,000		97,240 00
<i>Clayton</i>		128.01		416,435 00
Chicago, Milwaukee & St. Paul	28.78	4,000		95,120 00
Chicago, Milwaukee & St. Paul—Dubuque Division	78.05	3,500		273,175 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Div.	12.18	3,000		36,540 00
Iowa Eastern	14.00	800		11,200 00
<i>Clinton</i>		153.49		733,395 00
Chicago, Milwaukee & St. Paul—Dubuque Division	10.10	3,500		35,350 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Div.	69.82	3,000		209,460 00
Chicago & Northwestern	40.17	10,500		421,785 00
Iowa Midland	33.40	4,000		66,000 00
<i>Crawford</i>		31.56		331,380 00
Chicago & Northwestern	31.56	10,500		331,380 00
<i>Dallas</i>		67.43		341,661 00
Chicago, Rock Island & Pacific	17.56	12,600		221,256 00
Des Moines & Ft. Dodge	27.00	3,200		86,400 00
Des Moines Northwestern	22.87	1,500		34,305 00
<i>Davis</i>		65.126		235,446 20
Burlington & Southwestern	15.40	2,500		38,500 00
Chicago, Rock Island & Pacific—Southwestern Branch	22.73	6,000		136,800 00
Kokuk & Des Moines	.75	3,500		2,025 00
St. Louis, Ottumwa & Cedar Rapids	26.246	2,200		57,741 20
<i>Decatur</i>		55.562		113,023 60
Chicago, Burlington & Quincy—Chariton Branch	15.907	2,000		31,814 00
Chicago, Burlington & Quincy—Bethany Branch	3.259	2,000		6,518 00
Leon, Mt. Ayr & Southwestern	22.398	2,000		44,796 00
Missouri, Iowa & Nebraska	13.998	2,200		30,795 60
<i>Delaware</i>		61.35		240,331 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Div.	36.88	3,000		110,640 00
Illinois Central	24.47	5,300		129,691 00
<i>Des Moines</i>		62.789		389,695 00
Burlington, Cedar Rapids & Northern	21.18	5,000		105,900 00
Burlington & Northwestern	13.70	1,500		20,550 00
Chicago, Burlington & Quincy	18.235	12,600		229,761 00
Kokuk & St. Paul	8.924	3,500		31,234 00
Toledo, Peoria & Western	.75	3,000		2,250 00
<i>Dubuque</i>		91.91		318,060 00
Chicago, Milwaukee & St. Paul—Dubuque Division	32.98	3,500		115,430 00
Chicago, Milwaukee & St. Paul—Cascade Branch	21.35	1,000		21,350 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Div.	7.78	3,000		23,340 00
Illinois Central	29.80	5,300		157,940 00
<i>Fayette</i>		84.08		231,235 00
Burlington, Cedar Rapids & Northern—Milwaukee Division	44.31	2,500		110,775 00
Chicago, Milwaukee & St. Paul—Dubuque Division	2.60	3,500		9,100 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Div.	37.12	3,000		111,360 00
<i>Floyd</i>		64.35		259,010 00
Burlington, Cedar Rapids & Northern	20.57	5,000		102,850 00
Cedar Falls & Minnesota	18.96	3,000		56,880 00
Chicago, Milwaukee & St. Paul	24.82	4,000		99,280 00

STATEMENT No. XXXIII—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Franklin</i>	49.90		\$ 163,370 00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	12.11	2,000	24,220 00
Central Iowa.....	27.09	4,000	108,360 00
Dubuque & Dakota.....	9.60	2,600	24,960 00
Illinois Central.....	1.10	5,300	5,830 00
<i>Fremont</i>	68.5471		268,151 50
Chicago, Burlington & Quincy—Nebraska City Branch.....	19.709	3,000	59,127 00
Council Bluffs & St. Louis.....	8.749	4,000	34,996 00
Kansas City, St. Joseph & Council Bluffs.....	27.9501	5,000	139,750 50
Nebraska City, Sidney & Northeastern.....	12.139	2,000	24,278 00
<i>Greene</i>	47.50		330,923 00
Chicago & Northwestern.....	24.51	10,500	257,355 00
Des Moines & Fort Dodge.....	22.99	3,200	73,568 00
<i>Grundy</i>	39.34		109,681 00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	11.16	2,000	22,320 00
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.22	4,000	60,880 00
Illinois Central.....	.17	5,300	901 00
Toledo & Northwestern.....	12.79	2,000	25,580 00
<i>Guthrie</i>	41.42		304,851 00
Chicago, Rock Island & Pacific.....	21.21	12,600	267,246 00
Chicago, Rock Island & Pacific—Guthrie & Northwestern Branch.....	14.58	2,000	29,160 00
Des Moines Northwestern.....	5.63	1,500	8,445 00
<i>Hamilton</i>	60.13		190,120 00
Des Moines & Minneapolis.....	6.70	1,000	6,700 00
Illinois Central.....	23.20	5,300	122,960 00
Toledo & Northwestern.....	30.23	2,000	60,460 00
<i>Hancock</i>	50.07		145,400 00
Chicago, Milwaukee & St. Paul.....	24.13	4,000	96,520 00
Minneapolis & St. Louis.....	25.94	2,000	51,880 00
<i>Hardin</i>	95.61		327,416 00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	18.12	2,000	36,240 00
Central Iowa.....	28.96	4,000	115,840 00
Illinois Central.....	23.72	5,300	125,716 00
Toledo & Northwestern.....	24.81	2,000	49,620 00
<i>Harrison</i>	62.81		448,385 00
Chicago & Northwestern.....	30.33	10,500	318,465 00
Sioux City & Pacific.....	32.48	4,000	129,920 00
<i>Henry</i>	29.27		282,575 00
Burlington & Northwestern.....	9.57	1,500	14,355 00
Chicago, Burlington & Quincy.....	19.70	12,600	248,226 00
<i>Howard</i>	24.38		97,520 00
Chicago, Milwaukee & St. Paul.....	24.38	4,000	97,520 00
<i>Humboldt</i>	23.42		46,840 00
Minneapolis & St. Louis.....	23.42	2,000	46,840 00
<i>Ida</i>	20.3		48,024 00
Maple River.....	20.88	2,300	48,024 00
<i>Iowa</i>	25.16		\$17,016 00
Chicago, Rock Island & Pacific.....	25.16	12,600	317,016 00
<i>Jackson</i>	76.15		200,960 00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.80	3,500	121,300 00
Chicago, Milwaukee & St. Paul—Cascade Branch.....	14.40	1,000	14,400 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	15.35	3,000	46,050 00
Iowa Midland.....	14.60	2,000	29,200 00
<i>Jasper</i>	72.51		540,383 00
Central Iowa.....	3.98	4,000	15,920 00
Chicago, Rock Island & Pacific.....	34.55	12,600	430,038 00
Chicago, Rock Island & Pacific—Newton & Monroe Branch.....	17.00	2,000	34,000 00
Keokuk & Des Moines.....	17.40	3,500	60,900 00
<i>Jefferson</i>	52.319		483,559 40
Chicago, Burlington & Quincy.....	25.719	12,600	324,089 40
Chicago, Rock Island & Pacific—Southwestern Branch.....	26.60	6,000	159,600 00
<i>Johnson</i>	69.86		479,296 00
Burlington, Cedar Rapids & Northern.....	16.06	5,000	80,280 00
Burlington, Cedar Rapids & Northern—Iowa City Division.....	19.59	2,000	39,180 00
Burlington, Cedar Rapids & Northern—Muscatine Division.....	7.06	2,500	17,650 00
Chicago, Rock Island & Pacific.....	27.16	12,600	342,216 00
<i>Jones</i>	26.91		264,760 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	72.93	3,000	218,790 00
Iowa Midland.....	22.98	2,000	45,960 00

STATEMENT No. XXXIII—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
Keokuk		57.078		\$ 204,211 00
	Burlington, Cedar Rapids & Northern—Iowa City Division	31.348	2,000	62,696 00
	Chicago, Rock Island & Pacific—Oskaloosa Branch	25.73	5,500	141,515 00
Kossuth		32.23		113,340 00
	Chicago, Milwaukee & St. Paul	24.44	4,000	97,760 00
	Minneapolis & St. Louis	7.79	2,000	15,580 00
Lee		109.087		805,579 50
	Burlington & Southwestern	16.10	2,500	40,250 00
	Ft. Madison & Northwestern	11.25	1,000	11,250 00
	Keokuk & Des Moines	27.15	3,500	95,025 00
	Keokuk & Northwestern	21.25	2,000	42,500 00
	Keokuk & St. Paul	38.067	3,500	115,804 50
	St. Louis, Keokuk & Northwestern	.25	3,000	750 00
Linn		98.57		548,135 00
	Burlington, Cedar Rapids & Northern	21.66	5,000	108,300 00
	Burlington, Cedar Rapids & Northern—Milwaukee Division	21.29	2,500	53,225 00
	Chicago, Milwaukee & St. Paul—Radine & Southwestern Div.	26.32	3,000	78,960 00
	Chicago & Northwestern	29.30	10,500	307,650 00
Louisia		45.15		224,390 00
	Burlington, Cedar Rapids & Northern	23.15	5,000	115,750 00
	Burlington & Northwestern	3.09	1,500	4,635 00
	Chicago, Rock Island & Pacific—Oskaloosa Branch	18.91	5,500	104,005 00
Lucas		52.143		388,900 60
	Chariton, Des Moines & Southern	11.561	2,000	23,122 00
	Chicago, Burlington & Quincy	26.841	12,600	338,196 60
	Chicago, Burlington & Quincy—Chariton Branch	13.741	2,000	27,482 00
Lyon		29.788		79,281 00
	Chicago, Milwaukee & St. Paul	9.40	4,000	37,600 00
	Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division	1.83	2,500	4,575 00
	St. Paul & Sioux City—Rock River Branch	18.553	2,000	37,106 00
Madison		19.80		126,967 00
	Chicago, Rock Island & Pacific	7.67	12,600	96,642 00
	Chicago, Rock Island & Pacific—Indianola & Winterset Branch	12.13	2,500	30,325 00
Mahaska		77.285		327,280 00
	Burlington, Cedar Rapids & Northern—Iowa City Division	4.315	2,000	8,630 00
	Central Iowa	26.67	4,000	106,680 00
	Chicago, Rock Island & Pacific—Oskaloosa Branch	24.96	5,500	137,280 00
	Keokuk & Des Moines	21.34	3,800	74,690 00
Marion		66.354		198,738 00
	Albia, Knoxville & Des Moines	22.115	2,000	44,230 00
	Chicago, Rock Island & Pacific—Oskaloosa Branch	12.65	5,500	69,575 00
	Des Moines & Knoxville	17.069	2,000	34,178 00
	Keokuk & Des Moines	14.50	3,500	50,750 00
Marshall		55.78		392,055 00
	Central Iowa	29.79	4,000	119,160 00
	Chicago & Northwestern	25.99	10,500	272,895 00
Mills		93.7348		614,623 40
	Chicago, Burlington & Quincy	30.249	12,600	381,137 40
	Council Bluffs & St. Louis	25.690	4,000	102,760 00
	Hastings & Avoca	10.468	2,000	20,936 00
	Kansas City, St. Joseph & Council Bluffs	18.384	5,000	91,924 00
	Nebraska City, Sidney & Northwestern	8.918	2,000	17,836 00
Mitchell		30.47		93,160 00
	Cedar Falls & Minnesota	22.72	3,000	68,160 00
	Chicago, Milwaukee & St. Paul	7.75	4,000	31,000 00
Monona		29.68		111,954 00
	Maple River	3.98	2,300	9,154 00
	Sioux City & Pacific	25.70	4,000	102,800 00
Monroe		73.592		468,741 40
	Albia, Knoxville & Des Moines	10.772	2,000	21,544 00
	Albia & Moravia	10.796	2,000	21,592 00
	Central Iowa	13.55	4,000	54,200 00
	Centerville, Moravia & Albia	10.693	2,000	21,386 00
	Chicago, Burlington & Quincy	27.779	12,600	350,015 40
Montgomery		49.546		393,170 00
	Brownville & Nodaway Valley	2.418	2,000	4,836 00
	Chicago, Burlington & Quincy	27.020	12,600	340,452 00
	Chicago, Burlington & Quincy—Nebraska City Branch	7.668	3,000	23,004 00
	Red Oak & Atlantic	13.439	3,000	40,317 00

STATEMENT NO. XXXIII—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Muscatine</i>		83.73	\$	\$ 567,097 00
Burlington, Cedar Rapids & Northern		18.91	5,000	94,550 00
Burlington, Cedar Rapids & Northern—Muscatine Division		19.21	2,500	48,026 00
Chicago, Rock Island & Pacific		24.77	12,800	312,102 00
Chicago, Rock Island & Pacific—Oskaloosa Branch		20.44	5,500	112,420 00
<i>O'Brien</i>		30.69		119,450 00
Chicago, Milwaukee & St. Paul		24.07	4,000	96,230 00
St. Paul & Sioux City		8.62	3,500	30,170 00
<i>Osceola</i>		17.99		62,965 00
St. Paul & Sioux City		17.99	3,500	62,965 00
<i>Page</i>		65.639		183,080 00
Brownville & Nodaway Valley		22.81	2,000	45,620 00
Clarinda & St. Louis		11.428	2,000	22,856 00
Chicago, Burlington & Quincy—Nebraska City Branch		11.80	3,000	35,400 00
Council Bluffs & St. Louis		19.801	4,000	79,204 00
<i>Palo Alto</i>		24.34		97,360 00
Chicago, Milwaukee & St. Paul		24.34	4,000	97,360 00
<i>Plymouth</i>		59.31		255,535 00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division		14.91	2,500	37,275 00
Illinois Central		34.95	5,300	186,235 00
St. Paul & Sioux City		9.45	3,500	33,075 00
<i>Pocahontas</i>		9.80		51,940 00
Illinois Central		9.80	5,300	51,940 00
<i>Polk</i>		98.925		545,580 00
Chicago, Rock Island & Pacific		27.65	12,800	348,390 00
Chicago, Rock Island & Pacific—Indianola & Winterset Branch		9.98	2,500	24,700 00
Des Moines & Ft. Dodge		9.30	3,200	29,760 00
Des Moines & Knoxville		10.135	2,000	20,270 00
Des Moines & Minneapolis		21.40	2,500	61,000 00
Keokuk & Des Moines		17.55	3,500	61,450 00
<i>Pottawattamie</i>		113.3274		956,496 00
Chicago, Burlington & Quincy		1.87	12,800	23,962 00
Chicago & Northwestern		20.82	10,500	218,610 00
Chicago, Rock Island & Pacific		46.16	12,800	581,616 00
Chi., Rock Island & Pacific—Avoca, Macedonia & Southw. Br.		17.61	2,000	35,220 00
Chicago, Rock Island & Pacific—Harlan Branch		1.13	2,000	2,260 00
Council Bluffs & St. Louis		11.74	4,000	46,930 00
Hastings & Avoca		5.244	2,000	10,488 00
Kansas City, St. Joseph & Council Bluffs		6.7574	5,000	33,787 00
Red Oak & Atlantic		1.995	2,000	3,992 00
<i>Poweshiek</i>		68.763		453,764 00
Burlington, Cedar Rapids & Northern—Iowa City Division		6.78	2,000	13,560 00
Central Iowa		22.81	4,000	91,240 00
Central Iowa—Grinnell & Montezuma Branch		13.643	2,000	27,286 00
Chicago, Rock Island & Pacific		25.53	12,800	321,678 00
<i>Ringgold</i>		28.642		57,284 00
Chicago, Burlington & Quincy—Grant City Branch		15.79	2,000	31,580 00
Leon, Mt. Ayr & Southwestern		12.862	2,000	25,704 00
<i>Sac</i>		32.75		75,325 00
Maple River		32.75	2,300	75,325 00
<i>Scott</i>		48.06		275,796 00
Chicago, Milwaukee & St. Paul—Macon & Southwestern Div.		34.35	3,000	103,050 00
Chicago, Rock Island & Pacific		13.71	12,800	172,746 00
<i>Shelby</i>		17.12		102,186 00
Chicago, Rock Island & Pacific		6.41	12,800	80,766 00
Chicago, Rock Island & Pacific—Harlan Branch		10.71	2,000	21,420 00
<i>Sioux</i>		76.91		257,890 00
Chicago, Milwaukee & St. Paul		29.03	4,000	116,120 00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division		25.81	2,500	64,525 00
St. Paul & Sioux City		22.07	3,500	77,245 00
<i>Story</i>		50.63		299,715 00
Chicago & Northwestern		24.23	10,500	254,415 00
Des Moines & Minneapolis (Broad-gauge)		12.60	2,500	31,500 00
Des Moines & Minneapolis (Narrow-gauge)		13.80	1,000	13,800 00
<i>Tama</i>		65.63		382,580 00
Burlington, Cedar Rapids & Northern—Pacific Division		18.05	4,000	72,200 00
Chicago & Northwestern		25.34	10,500	266,070 00
Toledo & Northwestern		22.14	2,000	44,280 00
<i>Taylor</i>		28.008		112,082 00
Chicago, Burlington & Quincy—Oreston Branch		28.008	4,000	112,082 00

STATEMENT No. XXXIII—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Union</i>	44.669	\$.....	\$ 334,037 06
Chicago, Burlington & Quincy.....	25.775	12,600	324,765 00
Chicago, Burlington & Quincy—Creston Branch.....	10.742	4,000	42,968 00
Creston & Northern.....	8.152	2,000	16,304 00
<i>Van Buren</i>	66.00	.....	196,300 00
Burlington Southwestern.....	28.10	2,500	70,250 00
Chicago, Rock Island & Pacific—Keosauqua Branch.....	4.40	2,000	8,800 00
Keokuk & Des Moines.....	33.50	3,500	117,250 00
<i>Wapello</i>	74.369	.....	511,212 20
Chicago, Burlington & Quincy.....	26.856	12,600	338,385 60
Chicago, Rock Island & Pacific—Southwestern Branch.....	7.71	6,000	46,260 00
Keokuk & Des Moines.....	30.00	3,500	105,000 00
St. Louis, Ottumwa & Cedar Rapids.....	9.803	2,000	21,566 60
<i>Warren</i>	55.365	.....	123,845 00
Chariton, Des Moines & Southern.....	21.439	2,000	42,878 00
Chicago, Rock Island & Pacific—Indianola & Winterset Branch.....	26.23	2,500	65,575 00
Des Moines & Quoxville.....	7.696	2,000	15,392 00
<i>Washington</i>	77.47	.....	290,025 00
Burlington, Cedar Rapids & Northern—Iowa City Division.....	20.98	2,000	41,960 00
Burlington, Cedar Rapids & Northern—Muscatine Division.....	4.31	2,500	10,775 00
Burlington & Northwestern.....	12.01	1,500	18,015 00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	25.49	5,500	140,195 00
Chicago, Rock Island & Pacific—Southwestern Branch.....	14.68	6,000	88,080 00
<i>Wayne</i>	62.470	.....	241,619 40
Chicago, Burlington & Quincy—Chariton Branch.....	6.893	2,000	13,786 00
Chicago, Rock Island & Pacific—Southwestern Branch.....	27.78	6,000	166,680 00
Missouri, Iowa & Nebraska.....	27.797	2,200	61,153 40
<i>Webster</i>	66.75	.....	247,194 00
Crooked Creek.....	8.50	2,000	17,000 00
Des Moines & Fort Dodge.....	21.21	3,200	67,872 00
Illinois Central.....	26.74	5,300	141,722 00
Minneapolis & St. Louis.....	10.30	2,000	20,600 00
<i>Winnebago</i>	21.14	.....	42,280 00
Minneapolis & St. Louis.....	21.14	2,000	42,280 00
<i>Winnebago</i>	58.42	.....	280,170 00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	1.14	2,500	2,850 00
Chicago, Milwaukee & St. Paul.....	55.48	4,000	221,920 00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	1.80	3,000	5,400 00
<i>Woodbury</i>	41.15	.....	154,268 00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division.....	5.78	2,500	14,450 00
Illinois Central.....	6.41	5,300	33,973 00
Maple River.....	5.55	2,300	12,765 00
Sioux City & Pacific.....	22.29	4,000	89,160 00
St. Paul & Sioux City.....	1.12	3,500	3,920 00
<i>Worth</i>	31.96	.....	135,020 00
Burlington, Cedar Rapids & Northern.....	7.22	5,000	36,100 00
Central Iowa.....	13.45	4,000	53,800 00
Chicago, Milwaukee & St. Paul.....	11.27	4,000	45,080 00
Minneapolis & St. Louis.....	.02	2,000	40 00
<i>Wright</i>	19.30	.....	88,400 00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	13.72	2,000	27,440 00
Toledo & Northwestern.....	5.48	2,000	10,960 00
Total	5268.7903	.....	\$25,742,301 60

STATEMENT No. XXXIV.

Showing the length of the several railroads in the State of Iowa, January 1, 1881, also, the assessed valuation per mile as fixed by the Executive Council, March 3, 1881, pursuant to the provision of chapter 5, Title X, of the Code of 1873.

NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern.....	229.25	\$ 5,000	\$ 1,146,250 00
Iowa City Division.....	83.013	2,000	166,026 00
Iowa Falls Division.....	55.11	2,000	110,220 00
Milwaukee Division.....	94.18	2,500	235,325 00
Muscatine Division.....	30.68	2,500	76,450 00
Pacific Division.....	48.12	4,000	192,480 00
Burlington & Northwestern.....	38.37	1,500	57,555 00
Burlington & Southwestern.....	79.60	2,500	199,000 00
Centerville, Moravia & Albia.....	34.08	2,000	68,080 00
Central Iowa.....	190.64	4,000	762,560 00
Grinnell & Montezuma Branch.....	13.643	2,000	27,286 00
Chicago, Burlington & Quincy.....	282.936	12,500	3,536,700 00
Albia, Knoxville & Des Moines.....	32.887	2,000	65,774 00
Albia & Moravia.....	11.477	2,000	22,954 00
Bethany Branch.....	3.259	2,000	6,518 00
Brownville & Nodaway Valley.....	25.228	2,000	50,456 00
Chariton Branch.....	36.541	2,000	73,082 00
Chariton, Des Moines & Southern.....	33.00	2,000	66,000 00
Creston Branch.....	42.68	4,000	170,720 00
Creston & Northern.....	27.704	2,000	55,408 00
Des Moines & Knoxville.....	34.920	2,000	69,840 00
Grant City Branch.....	15.790	2,000	31,580 00
Hastings & Avoca.....	15.737	2,000	31,474 00
Keokuk & St. Paul.....	42.011	3,500	147,038 50
Leon, Mt. Ayr & Southwestern.....	35.25	2,000	70,500 00
Nebraska City Branch.....	39.177	3,000	117,531 00
Nebraska City, Sidney & Northwestern.....	21.057	2,000	42,114 00
Red Oak & Atlantic.....	17.992	2,000	35,984 00
Chicago, Milwaukee & St. Paul.....	370.69	4,000	1,482,760 00
Dubuque Division.....	190.80	3,500	667,800 00
Cascade Branch.....	35.75	1,000	35,750 00
Waukon Branch.....	22.93	1,000	22,930 00
Radine & Southwestern Division.....	318.49	3,000	955,470 00
Sioux City & Dakota Division.....	48.33	2,500	120,825 00
Chicago & Northwestern.....	355.01	10,500	3,727,605 00
Des Moines & Minneapolis (Broad-gauge).....	37.00	2,500	92,500 00
Des Moines & Minneapolis (Narrow-gauge).....	20.50	1,000	20,500 00
Iowa Midland.....	70.98	2,000	141,960 00
Iowa Railway, Coal & Manufacturing Company.....	8.35	2,000	16,700 00
Maple River.....	72.55	2,300	166,865 00
Stanwood & Tipton.....	8.50	2,500	21,250 00
Toledo & Northwestern.....	95.45	2,000	190,900 00
Chicago, Rock Island & Pacific.....	318.08	12,500	3,975,200 00
Atlantic & Southern.....	14.71	2,000	29,420 00
Audubon Branch.....	24.54	2,000	49,080 00
Avoca, Macedonia & Southwestern.....	17.61	2,000	35,220 00
Guthrie & Northwestern.....	14.58	2,000	29,160 00
Harlan Branch.....	11.84	2,000	23,680 00
Indianola & Winterset Branch.....	48.24	2,500	120,600 00
Keokuk & Des Moines.....	162.20	3,500	567,700 00
Keosauqua Branch.....	4.40	2,000	8,800 00
Newton & Monroe Branch.....	17.00	2,000	34,000 00
Oskaloosa Branch.....	128.18	5,500	704,990 00
Southwestern Branch.....	129.38	6,000	776,280 00
Clarinda & St. Louis.....	11.428	2,000	22,856 00
Council Bluffs & St. Louis.....	65.98	4,000	263,920 00
Crooked Creek.....	8.50	2,000	17,000 00

STATEMENT No. XXXIV—CONTINUED.

NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Des Moines & Ft. Dodge.....	83.50	3,200	\$ 267,200 00
Des Moines & Northwestern.....	28.50	1,500	42,750 00
Dubuque & Dakota.....	63.90	2,600	166,140 00
Ft. Madison & Northwestern.....	11.25	1,000	11,250 00
Illinois Central.....	326.58	5,300	1,730,874 00
Cedar Falls & Minnesota.....	75.58	3,000	226,740 00
Iowa Eastern.....	14.00	800	11,200 00
Kansas City, St. Joseph & Council Bluffs.....	53.0023	5,000	265,461 50
Minneapolis & St. Louis.....	88.61	2,000	177,220 00
Missouri, Iowa & Nebraska.....	70.925	2,200	156,035 00
St. Louis, Keokuk & Northwestern.....	25	3,000	750 00
Keokuk & Northwestern.....	21.25	2,000	42,500 00
St. Louis, Ottumwa & Cedar Rapids.....	43.31	2,200	95,282 00
St. Paul & Sioux City.....	67.25	3,500	235,375 00
Rock River Branch.....	18.553	2,000	37,106 00
Sioux City & Pacific.....	80.47	4,000	321,880 00
Toledo, Peoria & Western.....	.75	3,000	2,250 00
Total.....	5268.7903		\$ 25,742,301 60

STATEMENT No. XXXV.

Showing the assessed value per mile and the aggregate assessed value in each of the several counties of the State of Iowa, of sleeping-cars not owned by the railroads, January 1, 1881, as assessed by the Executive Council, March 3, 1881, as provided in chapter 114, acts of the Seventeenth General Assembly.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Adair</i>	6.61	\$....	\$ 661 00
Chicago, Rock Island & Pacific.....	6.61	100	661 00
<i>Adams</i>	26.443	.....	5,949 67
Chicago, Burlington & Quincy.....	26.443	225	5,949 67
<i>Appanoose</i>	37.141	.....	2,604 06
Chicago, Rock Island & Pacific—Southwestern Branch.....	29.88	75	2 241 00
St. Louis, Ottumwa & Cedar Rapids.....	7.261	50	363 06
<i>Benton</i>	47.85	.....	3,013 50
Burlington, Cedar Rapids & Northern.....	23.01	50	1,150 50
Chicago & Northwestern	24.84	75	1,863 00
<i>Black Hawk</i>	32.74	.....	1,637 00
Burlington, Cedar Rapids & Northern.....	32 74	50	1,637 00
<i>Boone</i>	27.53	.....	2,064 75
Chicago & Northwestern.....	27.53	75	2,064 75
<i>Bremer</i>	4.18	.....	209 00
Burlington, Cedar Rapids & Northern.....	4.18	50	209 00
<i>Butler</i>	21.06	.....	1,063 00
Burlington, Cedar Rapids & Northern	21.06	50	1,063 00
<i>Carroll</i>	25.41	.....	1,906 75
Chicago & Northwestern.....	25.41	75	1,906 75
<i>Cass</i>	27.47	.....	2,747 00
Chicago, Rock Island & Pacific	27.47	100	2,747 00
<i>Cedar</i>	40.81	.....	3,009 00
Burlington, Cedar Rapids & Northern	8.95	50	447 50
Chicago & Northwestern	24.98	75	1,873 50
Chicago, Rock Island & Pacific.....	6.88	100	688 00
<i>Cerro Gordo</i>	43.839	.....	2,191 95
Burlington, Cedar Rapids & Northern.....	10.57	50	528 50
Central of Iowa.....	24.34	50	1,217 00
Chicago, Milwaukee & St. Paul.....	8.929	50	446 45
<i>Clarke</i>	26.449	.....	5,951 03
Chicago, Burlington & Quincy.....	26.449	225	5,951 03
<i>Clinton</i>	40.17	.....	3,013 75
Chicago & Northwestern	40.17	75	3,013 75
<i>Crawford</i>	31.56	.....	2,367 00
Chicago & Northwestern.....	31.56	75	2,367 00
<i>Dallas</i>	17.56	.....	1,756 00
Chicago, Rock Island & Pacific.....	17.56	100	1,756 00
<i>Davis</i>	48.976	.....	3,017 06
Chicago, Rock Island & Pacific—Southwestern Branch.....	22 73	75	1,704 75
St. Louis, Ottumwa & Cedar Rapids	26.246	50	1,312 30
<i>Des Moines</i>	39.415	.....	5,161 86
Burlington, Cedar Rapids & Northern.....	21.18	50	1,059 00
Chicago, Burlington & Quincy.....	18.235	225	4,102 86
<i>Floyd</i>	20.57	.....	1,028 50
Burlington, Cedar Rapids & Northern.....	2 57	50	1,028 50
<i>Franklin</i>	27.09	.....	1,354 50
Central Iowa.....	27.09	50	1,354 50

STATEMENT No. XXXV—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Fremont</i>	36.891	\$. . .	\$ 2,533 71
Council Bluffs & St. Louis	8.749	50	437 45
Kansas City, St. Joseph & Council Bluffs	9.9501	75	2,096 26
<i>Greene</i>	24.51	75	1,838 25
Chicago & Northwestern	24.51	75	1,838 25
<i>Guthrie</i>	21.21	100	2,121 00
Chicago, Rock Island & Pacific	21.21	100	2,121 00
<i>Hardin</i>	28.96	50	1,448 00
Central Iowa	28.96	50	1,448 00
<i>Harrison</i>	30.33	75	2,274 75
Chicago & Northwestern	30.33	75	2,274 75
<i>Henry</i>	19.70	225	4,432 50
Chicago, Burlington & Quincy	19.74	225	4,432 50
<i>Iowa</i>	25.18	100	2,516 00
Chicago, Rock Island & Pacific	25.18	100	2,516 00
<i>Jasper</i>	38.11	50	1,905 50
Central Iowa	38.11	50	1,905 50
Chicago, Rock Island & Pacific	34.13	100	3,413 00
<i>Jefferson</i>	52.319	75	7,781 78
Chicago, Burlington & Quincy	25.719	225	5,786 78
Chicago, Burlington & Quincy—Southwestern Branch	26.60	75	1,995 00
<i>Johnson</i>	43.21	50	2,160 50
Burlington, Cedar Rapids & Northern	16.05	50	802 50
Chicago, Rock Island & Pacific	27.16	100	2,716 00
<i>Linn</i>	50.96	50	2,548 00
Burlington, Cedar Rapids & Northern	21.66	50	1,083 00
Chicago & Northwestern	29.30	75	2,197 50
<i>Louis</i>	23.15	50	1,157 50
Burlington, Cedar Rapids & Northern	23.15	50	1,157 50
<i>Lucas</i>	26.841	225	6,039 23
Chicago, Burlington & Quincy	26.841	225	6,039 23
<i>Madison</i>	7.67	100	767 00
Chicago, Rock Island & Pacific	7.67	100	767 00
<i>Mahaska</i>	25.17	50	1,258 50
Central Iowa	25.17	50	1,258 50
<i>Marshall</i>	55.78	50	2,789 00
Central Iowa	29.79	50	1,489 50
Chicago & Northwestern	25.99	75	1,949 25
<i>Mills</i>	74.3238	225	16,722 86
Chicago, Burlington & Quincy	30.249	225	6,806 02
Council Bluffs & St. Louis	25.69	50	1,284 50
Kansas City, St. Joseph & Council Bluffs	18.3848	75	1,378 86
<i>Mitchell</i>	7.76	50	388 00
Chicago, Milwaukee & St. Paul	7.76	50	388 00
<i>Monroe</i>	41.399	50	2,069 95
Central Iowa	13.55	50	677 50
Chicago, Burlington & Quincy	27.779	225	6,250 27
<i>Montgomery</i>	27.02	225	6,079 50
Chicago, Burlington & Quincy	27.02	225	6,079 50
<i>Muscataine</i>	43.68	50	2,184 00
Burlington, Cedar Rapids & Northern	18.91	50	945 50
Chicago, Rock Island & Pacific	24.77	100	2,477 00
<i>Page</i>	19.801	50	990 05
Council Bluffs & St. Louis	19.801	50	990 05
<i>Polk</i>	27.65	100	2,765 00
Chicago, Rock Island & Pacific	27.65	100	2,765 00
<i>Pottawattamie</i>	87.3474	75	6,551 05
Chicago, Burlington & Quincy	1.87	225	420 75
Chicago & Northwestern	26.82	75	1,511 50
Chicago, Rock Island & Pacific	45.16	100	4,516 00
Council Bluffs & St. Louis	11.74	50	587 00
Kansas City, St. Joseph & Council Bluffs	6.7574	75	506 81
<i>Poweshiek</i>	48.34	50	2,417 00
Central Iowa	22.81	50	1,140 50
Chicago, Rock Island & Pacific	25.53	100	2,553 00
<i>Scott</i>	18.71	100	1,871 00
Chicago, Rock Island & Pacific	18.71	100	1,871 00
<i>Shelby</i>	6.41	100	641 00
Chicago, Rock Island & Pacific	6.41	100	641 00

STATEMENT No. XXXV—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Story</i>	24.23	\$	\$ 1,817 25
Chicago & Northwestern	24.23	75	1,817 25
<i>Tama</i>	25.34	75	1,900 50
Chicago & Northwestern	25.34	75	1,900 50
<i>Union</i>	25.775	225	5,799 37
Chicago, Burlington & Quincy	25.775	225	5,799 37
<i>Washington</i>	14.68	75	1,101 00
Chicago, Rock Island & Pacific—Southwestern Branch	14.68	75	1,101 00
<i>Wayne</i>	27.78	75	2,083 50
Chicago, Rock Island & Pacific—Southwestern Branch	27.78	75	2,083 50
<i>Wapello</i>	44.369	225	7,111 00
Chicago, Burlington & Quincy	26.856	225	6,043 60
Chicago, Rock Island & Pacific—Southwestern Branch	7.71	75	578 25
St. Louis, Ottumwa & Cedar Rapids	9.803	50	490 15
<i>Worth</i>	31.94	50	1,597 00
Burlington, Cedar Rapids & Northern	7.22	50	361 00
Central Iowa	13.45	50	673 50
Chicago, Milwaukee & St. Paul	11.27	50	563 50
Total	1694.1273	\$	\$ 163,561 20

STATEMENT No. XXXVI.

Showing the number of miles on which sleeping-cars, not owned by the railroad companies, are run in the State of Iowa, and the assessed valuation per mile, and aggregate assessed value, as fixed by the Executive Council March 3, 1881, as required by the provisions of chapter 114, acts of the Seventeenth General Assembly.

NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern.....	289.25	\$ 50.00	\$ 11,462 50
Central Iowa.....	189.14	50.00	9,457 00
Chicago, Burlington & Quincy.....	282.936	225.00	63,660 60
Chicago, Milwaukee & St. Paul.....	27.949	50.00	1,397 45
Chicago & Northwestern.....	355.01	75.00	26,625 75
Chicago, Rock Island & Pacific.....	318.08	100.00	31,808 00
Southeastern Branch.....	129.38	75.00	9,703 50
Council Bluffs & St. Louis.....	65.98	50.00	3,299 00
Kansas City, St. Joseph & Council Bluffs.....	53.0923	75.00	3,981 92
St. Louis, Ottumwa & Cedar Rapids.....	43.31	50.00	2,165 50
Total.....	1694.1273		\$ 163,561.20

STATEMENT No. XXXVII.

Showing, for the year 1880, the aggregate gross and net earnings, average gross and net earnings per mile, operating expenses, cost per mile in operating road, loss in operating road, and amount of taxes paid.

NAMES OF RAILROADS.	Aggregate gross earnings.	Aggregate net earnings.	Average gross earnings per mile.	Average net earnings per mile.	Operating expenses, repairs, and taxes.	Cost per mile in operating road.	Loss in operating road.	Taxes paid.
<i>a</i> Burlington, Cedar Rapids & Northern.....	\$ 1,440,666 88		\$ 6,284 26					
Iowa City Division.....	69,551 96		837 84					
Iowa Falls Division.....	6,610 69		119 95					
Milwaukee Division.....	217,986 03	\$ 708,787 12	2,315 81	\$ 1,313 87	\$ 1,843,724 71	\$ 2,487 44		
Muscatin Division.....	72,875 96		2,383 12					
Pacific Division.....	194,185 01		4,035 43					
<i>b</i> Burlington & Northwestern.....	66,190 65	24,889 21	1,699 00	648 66	40,301 44	1,060 38		297 53
<i>c</i> Burlington & Northwestern.....	180,274 61		2,390 39		208,929 72	2,661 93	13,656 11	\$,739 38
<i>f</i> Burlington, Moravia & Albion.....	962,076 19	341,298 18	4,709 53	1,670 71	620,778 08	3,038 82		
Central Iowa, with G. & W. Branch.....	6,497,641 01	2,894,416 71	19,430 69	10,208 73	2,609,221 30	9,221 96		
Chicago, Burlington & Quincy.....	88,794 32		1,309 62		93,436 89	1,578 00	4,642 57	
A. K. & D. M. R. R. and D. M. & K. R. R.....	518 61		45 01		2,842 45	247 67	2,395 94	
Albia & Moravia.....	27,913 17		1,106 44		83,943 84	1,345 09	6,020 67	
Brownville & Nodaway Valley.....	113,089 93		1,244 98		121,882 82	1,302 19	9,742 89	
<i>d</i> Chariton Rr., Bethany Br. and L., Mt. A. & S. W.....	28,390 69	6,120 09	860 32	185 16	23,270 50	706 17		
Chariton, Des Moines & Southern.....	177,085 24	64,437 60	4,149 14	1,509 79	112,647 74	2,539 33		
Creston branch.....	20,317 17	1,860 10	783 37	67 14	18,457 07	668 23		107,880 26
Creston & Northern.....								
Grant City Branch (included in Chariton Branch).....	2,988 57	447 48	190 02	28 46	2,541 09	161 67		
Hastings & Avoca.....	156,264 76	47,574 93	3,719 61	1,132 44	108,689 83	2,687 17		
Keokuk & Mt. Paul.....	117,433 21	31,897 60	2,947 60	814 19	86,536 61	2,183 31		
Nebraska City Branch.....	8,217 79		390 26		14,167 69	672 82	6,494 88	
Nebraska City, Sidney & Northeastern.....	14,439 89		802 67		15,697 90	872 49	1,268 01	
Red Oak & Atlantic.....	980,904 54	329,348 67	2,646 16	888 48	661,555 97	1,767 69		43,736 00
Chicago, Mil. & St. Paul, I. & D. and I. & M. Divs.....	68,667 82	14,461 06	274 84	54 73	63,916 77	216 11		
Debuque Division.....	678,262 83	196,067 27	2,757 69	621 86	680,205 66	2,136 72		
Racine & southwestern Division.....	46,031 98	12,643 20	993 93	261 60	36,388 68	732 23	16,770 26	
Sioux City & Dakota Division.....								

Chicago & Northwestern	4,610,776 31	1,289,408 50	12,987 73	3,683 14	3,320,971 81	9,361 69	72,440 09	106,526 12
† Des Moines & Minneapolis	86,770 99		1,491 67		188,211 08	2,761 49		210 2 16
Iowa Midland	72,102 77		1,016 82		93,425 24	1,316 23	21,372 51	3,540 29
Iowa Railway, Coal & Manufacturing Co.	2,301 12		7,04 24		2, 44 43	783 90	248 31	267 09
† Maple River	76,541 60		1,004 34					
† St. Lawrence & Tipton	13,578 70		1,397 49					
Toledo & Northwestern	39,062 96	8,378 08	4,09 15	93 01	30,774 90	318 11		491 51
A Chicago, Rock Island & Pacific	8,006,863 54	8,716,406 16	8,967 63	4,172 17	4,269,439 36	4,815 51		189,686 17
† Chatham & St. Louis	1,047 66		1,491 74					
† Council Bluffs & St. Louis	9,461 15		4,060 16					
Crooked Creek	267,839 26		1,113 08					
Des Moines & Fort Dodge	324,713 10	143,520 22	3,898 92	1,723 40	180,404 88	1,275 40		387 90
Des Moines Northwestern	43,463 14	16,717 77	1,538 71	666 77	26,136 37	2,165 33		7,169 06
Dubuque & Dakota (no report)						861 94		116 52
Fort Madison & Northwestern	12,402 75	4,481 78	1,102 47	442 82	7,420 97	669 63		
Iowa Central and Cedar Falls & Minnesota	1,775,467 42	73,686 31	4,414 88	161 96	1,692,911 06	4,223 24		60,774 81
Iowa Eastern	11,729 75		857 84		14,672 40	1,062 31	3,182 65	283 09
Kansas City, St. Joseph & Council Bluffs	231,833 36		4,862 23					
Minneapolis & St. Louis	1,054,557 36		1,169 59	510 06	60,240 59	679 84		272 87
† Missouri, Iowa & Nebraska	77,457 71	46,195 31	3,269 29					
St. Louis, Keokuk & Northwestern	77,461 01		3,212 21					
St. Louis & Northwestern	2,701 39		1,457 12					
† St. Louis, Ottumwa & Cedar Rapids	64,827 29		1,456 80		70,082 41	1,617 00	5,306 15	
† St. Louis, Quincy & City	174,430 55	61,442 73	3,046 82	1,073 24	121,087 82	1,973 54		8,481 84
† St. Louis River Steamship	1,783 27		96 06		10,073 50	543 19	8,201 23	
St. Louis & Pacific	322,439 59	118,031 13	4,006 85	1,477 96	203,008 40	2,338 59		8,904 70
Toledo, Peoria & Western								
Total	\$ 27,797,143 14	\$ 10,154,263 01			\$ 17, 63,686 80		\$ 155,177 61	\$ 537,336 31

a Net earnings and operating expenses include 11.35 miles in Minnesota.

b Operating expenses include \$4,110 track rental.

c Operating expenses include \$12,000 track rental.

d Includes Grant City Branch.

e Operating expenses include \$1,353,775.30 track rental, and \$35,027.66 interest on

bonds.

f Operating expenses included in main line.

g Operating expenses included in main line.

h Main line and branches.

i Operating expenses include \$794,702.87 track rental.

j Operating expenses do not include taxes.

k Operating expenses do not include taxes.

l Operated by Wabash, St. Louis and Pacific Railway Company.

m Operating expenses include \$36,090.80 track rental.

LIST

Of the principal officers of the railroads of the State, with post-office address.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

President, J. Tracy, Burlington, Iowa.
Secretary, W. D. Walker, Cedar Rapids, Iowa.
Treasurer, Alex. Taylor, New York.
General Superintendent, C. J. Ives, Cedar Rapids, Iowa.
Chief Engineer, Wm. P. Clark, Cedar Rapids, Iowa.
Auditor, J. C. Broeksmit.

BURLINGTON & NORTHWESTERN.

President, T. W. Barhydt, Burlington, Iowa.
Vice-President, Charles Mason, Burlington, Iowa.
Secretary and Treasurer, R. M. Green, Burlington, Iowa.
General Superintendent and Chief Engineer, John T. Gerry, Burlington, Iowa.

BURLINGTON & SOUTHWESTERN.

President and General Manager, Elijah Smith, Boston, Massachusetts.
Secretary, Treasurer and Auditor, J. A. Ostrander, Burlington, Iowa.
General Superintendent, John W. Smith, Burlington, Iowa.
Chief Engineer, H. A. Sumner, Burlington, Iowa.

CENTERVILLE, MORAVIA & ALBIA.—(See *Wabash, St. Louis & Pacific*.)

CENTRAL IOWA.

President, Isaac M. Cate, Baltimore.
Vice-President, Russell Sage, New York.
Secretary, Chas. Alexander, Marshalltown, Iowa.
Treasurer and General Superintendent, D. N. Pickering, Marshalltown, Iowa.
Chief Engineer, Chas. C. Gilman, Marshalltown, Iowa.
Auditor, M. C. Healion, Marshalltown, Iowa.

CHICAGO, BURLINGTON & QUINCY.

President, J. M. Forbes, Boston.
Vice-President, C. E. Perkins, Burlington.
Secretary, J. G. Walker, Chicago.
Treasurer, A. T. Hall, Chicago.
General Manager, T. J. Potter, Chicago.
Chief Engineer, R. J. McClure, Chicago.
Auditor, J. L. Lathrop, Chicago.
Superintendent of Iowa Divisions, W. C. Perkins, Burlington, Iowa.
Assistant Superintendent Iowa Divisions, C. M. Levey, Burlington, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL.

President, Alex. Mitchell, Milwaukee, Wisconsin.
Vice-President, Julius Wadsworth, New York.
Secretary and Treasurer, R. D. Jennings, Milwaukee, Wisconsin.
General Manager, S. S. Merrill, Milwaukee, Wisconsin.
General Superintendent, W. C. Van Horne, Milwaukee, Wisconsin.
Chief Engineer, D. J. Whittmore, Milwaukee, Wisconsin.
Auditor, James P. Whaling, Milwaukee, Wisconsin.
Superintendent Iowa & Minnesota and Iowa & Dakota Divisions, Charles H. Prior, Minneapolis, Minnesota.
Superintendent Dubuque Division, F. O. Wyatt, Dubuque, Iowa.
Superintendent Racine and Southwestern Division, D. A. Olin, Racine, Wisconsin.
Superintendent Sioux City and Dakota Division, Geo. E. Merchant, Sioux City, Iowa.

CHICAGO & NORTHWESTERN.

President, Albert Keep, Chicago.
Vice-President, Secretary, and Treasurer, Martin L. Sykes, New York.
General Manager, Marvin Hughitt, Chicago.
Chief Engineer, E. H. Johnson, Chicago.
Auditor, J. B. Redfield, Chicago.
Superintendent of Iowa Divisions, J. M. Whitman, Clinton, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC.

President, Hugh Riddle, Chicago.
First Vice-President, David Dows, New York.
Second Vice-President and General Manager, R. R. Cable, Chicago.
Secretary and Treasurer, Francis H. Tows, New York.
Local Treasurer, Warren G. Purdy, Chicago.
General Superintendent, A. Kimball, Davenport, Iowa.
Assistant General Superintendent, A. Manvel, Chicago.
Auditor, C. F. Jilson, Chicago.
Superintendents of Iowa Divisions, H. F. Royce, Des Moines, Iowa, John Givin, Keokuk, Iowa, and Geo. F. Walker, Trenton, Missouri.

CLARINDA & ST. LOUIS.—(See *Wabash, St. Louis & Pacific.*)

COUNCIL BLUFFS & ST. LOUIS.—(See *Wabash, St. Louis & Pacific.*)

CROOKED CREEK.

President, General Manager, General Superintendent, and Superintendent of Iowa Divisions, Walter C. Willson, Webster City, Iowa.
Vice-President, T. H. Judd, Milwaukee, Wisconsin.
Secretary and Treasurer, J. M. Funk, Webster City, Iowa.
Auditor, George W. Post, Lehigh, Iowa.

DES MOINES & FT. DODGE.

President, Chas. E. Whitehead, New York.
Vice-President, Chas. Dana, New York.
Secretary, Frank Saunders, New York.
Auditor and Assistant Treasurer, Geo. W. Ogilvie, Des Moines, Iowa.
General Superintendent, Chas. N. Gilmore, Des Moines, Iowa.
Chief Engineer, James Carrs, Des Moines, Iowa.

DES MOINES NORTHWESTERN.

President, J. S. Polk, Des Moines, Iowa.
Vice-President, J. S. Clarkson, Des Moines, Iowa.
Secretary, J. S. Runnells, Des Moines, Iowa.
Treasurer, F. M. Hubbell, Des Moines, Iowa.
General Superintendent, C. N. Gilmore, Des Moines, Iowa,

DUBUQUE & DAKOTA.—NO REPORT.

FT. MADISON & NORTHWESTERN.

President, J. C. Atlee, Ft. Madison, Iowa.
Treasurer and General Superintendent, S. B. Kenrick, Ft. Madison, Iowa.
Chief Engineer, Charles A. Gilchrist, Ft. Madison, Iowa.

ILLINOIS CENTRAL.

President, W. K. Ackerman, Chicago.
Vice-President, James C. Clarke, Chicago.
Secretary, L. A. Catlin, New York.
Treasurer, L. V. F. Randolph, New York.
Traffic Manager, J. F. Tucker, Chicago.
General Superintendent, E. T. Jeffery, Chicago.
Auditor, J. O. Welling, Chicago.
Superintendent of Iowa Divisions, D. W. Parker, Dubuque, Iowa.

IOWA EASTERN.

President and General Superintendent, E. H. Williams, Beulah, Iowa.
Treasurer, Frank Larrabee, McGregor, Iowa.

IOWA MIDLAND.—(See *Chicago & Northwestern.*)IOWA RAILWAY, COAL AND MANUFACTURING COMPANY.—(See *Chicago & Northwestern.*)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS.

President, Henry Parkman, Boston.
Secretary and Treasurer, E. E. Pratt, Boston.
General Superintendent, J. F. Barnard, St. Joseph, Missouri.
Auditor and Assistant Treasurer, C. M. Carter, St. Joseph, Missouri.

MINNEAPOLIS & ST. LOUIS.

President, W. D. Washburn, Minneapolis, Minnesota.
Vice-President, R. B. Langdon, Minneapolis, Minnesota.
Secretary, W. D. Hale, Minneapolis, Minnesota.
Treasurer, A. H. Bode, Minneapolis, Minnesota.
General Manager, C. F. Hatch, Minneapolis, Minnesota.
Superintendent, E. W. Gaylord, Minneapolis, Minnesota.
Chief Engineer, W. W. Rich, Minneapolis, Minnesota.
Auditor, M. P. Hawkins, Minneapolis, Minnesota.

MISSOURI, IOWA AND NEBRASKA.—(See *Wabash, St. Louis & Pacific.*)

ST. LOUIS, KEOKUK & NORTHWESTERN.

President, A. B. Stone, New York.
Vice-President and General Superintendent, A. L. Griffin, Keokuk, Iowa.
Secretary and Auditor, H. B. Blood, Keokuk, Iowa.
Treasurer Wm. H. Harris, Cleveland, Ohio.

ST. LOUIS, OTTUMWA & CEDAR RAPIDS.—(See *Wabash, St. Louis & Pacific.*)

ST. PAUL & SIOUX CITY.

President, H. H. Porter, Chicago.
Vice-President, E. F. Drake, St. Paul, Minnesota.
Secretary, G. A. Hamilton, St. Paul, Minnesota.
Treasurer, R. P. Flower, New York.
General Manager, J. W. Bishop, St. Paul, Minnesota.
General Superintendent, C. F. Hatch, St. Paul, Minnesota.
Chief Engineer, C. W. Johnson, St. Paul, Minnesota.
Auditor, C. D. W. Young, St. Paul, Minnesota.
Superintendent of Iowa Divisions, John F. Lincoln, Sioux City, Iowa.

SIOUX CITY & DAKOTA.—(See *Chicago Milwaukee & St. Paul.*)

SIOUX CITY & PACIFIC.

President, Oliver Ames, North Easton, Massachusetts.
Vice-President, D. C. Blair, Belvidere, New Jersey.
Secretary and General Manager, P. E. Hall, Cedar Rapids, Iowa.
Treasurer, David P. Kimball, Boston.
Superintendent, F. C. Hills, Missouri Valley, Iowa.
Chief Engineer, J. E. Ainsworth, Missouri Valley, Iowa.
Auditor, Henry V. Ferguson, Cedar Rapids, Iowa.

TOLEDO & NORTHWESTERN.—(See *Chicago & Northwestern.*)

TOLEDO, PEORIA & WESTERN.—(See *Wabash, St. Louis & Pacific.*)

UNION PACIFIC.—NO REPORT.

WABASH, ST. LOUIS & PACIFIC.—(Operating *Centerville, Moravia & Albia, Clarinda & St. Louis, Council Bluffs & St. Louis, Missouri, Iowa & Nebraska, St. Louis, Ottumwa & Cedar Rapids, and Toledo, Peoria & Western.*)

President, Solon Humphries, New York.
Vice-President, A. L. Hopkins, New York.
Secretary, James F. How, St. Louis.
Treasurer, W. B. Corneau, St. Louis.
General Manager, Jno. C. Gault, St. Louis.
General Superintendent, T. McKissock, St. Louis.
Chief Engineer, E. A. Garvey, St. Louis.
Auditor, D. B. Howard, St. Louis.
Superintendent of Iowa Divisions, Geo. B. Parsell, Moberly, Missouri.

WAUKON & MISSISSIPPI.—(See *Chicago, Milwaukee & St. Paul.*)

WORTHINGTON & SIOUX FALLS.—(See *St. Paul & Sioux City.*)

BIENNIAL REPORT

OF THE

TREASURER OF STATE

TO THE

GOVERNOR OF IOWA,

FOR THE YEARS 1880 AND 1881.

PRINTED BY AUTHORITY OF THE GENERAL ASSEMBLY.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1881.

REPORT OF THE TREASURER OF STATE.

STATE OF IOWA,
OFFICE OF TREASURER OF STATE, }
DES MOINES, October 1, 1881.

To His Excellency, JOHN H. GEAR, Governor of Iowa:

SIR—In conformity with the requirements of law, I have the honor respectfully to present you herewith a biennial report of the financial transactions of the State Treasury; exhibiting a full statement of the receipts and disbursements of this department during the fiscal term commencing October 1, 1879, and ending September 30, 1881.

The present financial condition of our State is a matter of sincere congratulation to yourself as chief of its administration, and to the people of the State generally. The general prosperity of the country, and the very healthful financial tone resultant, is especially noticeable here—for example: during the fiscal term ending September 30, 1879, there was paid by the State \$27,328.36 as interest on general warrants for the redemption of which, on presentation, there were no funds—while during the biennial period ending September 30, 1881, it has been necessary to pay out for the same purpose only \$10,063.45.

Our war debt is largely paid, and an early payment of the balance provided for at a minimum rate of interest.

Our general warrants are at par, none drawing interest, and funds in the treasury to meet promptly every legitimate demand against the State.

GENERAL REVENUE.

The receipts on account of general revenue for the biennial period ending September 30, 1881, were \$2,126,900.90. The disbursements for the same period were \$2,035,050.39. Of this amount \$2,015,149.67 was paid in the redemption of State warrants, \$10,063.45 in the payment of interest on State warrants, and \$9,837.27 transferred to the War and Defense Bond Fund,—leaving a balance in the treasury belonging to this fund of \$91,850.51, which amount, however, will be largely reduced by the quarterly payments to the various State institutions due October 1.

There were, September 30, 1881, warrants outstanding, but not interest-bearing, to the amount of \$22,093.74—leaving this fund in shape to pay all warrants on presentation, and with a reasonable pros-

pect of going through the year without indorsing any warrants—a condition which has not been attained since 1876.

WAR AND DEFENSE BOND FUND.

On July 1, 1881, matured and became payable the \$300,000 of bonds issued by virtue of chapter 16, laws of the extra session of the Eighth General Assembly, "to procure a loan for the State of Iowa to enable it to repel invasion and defend itself in time of war."

For the payment of these bonds, provision was made by chapter 199, laws of Eighteenth General Assembly, by virtue of which a tax of one-half mill on the dollar was levied, from which source was derived \$162,662.73.

By the provisions of the same chapter, warrants were negotiated, June 20, 1881, to the amount of \$125,000, due in one year from date, and drawing interest at the rate of four per cent per annum; and \$9,837.27 was transferred from the General Revenue, making a total of \$297,500, all of which was paid out in the redemption of bonds, as presented. There are still \$2,500 of these bonds not presented for payment, which with the \$125,000 of warrants issued will make \$127,500 still to be paid. About \$40,000 will yet be realized from delinquent taxes on account of this fund, leaving a balance of \$87,500 which must be paid out of General Revenue.

AGRICULTURAL COLLEGE ENDOWMENT FUND.

At the close of the fiscal term ending September 30, 1879, there was in the treasury, belonging to this fund, \$71,742.87—which has been augmented by receipts from the treasurer of the College, until the amount on hand September 30, 1881, was \$84,104.72; all of which, excepting \$4.72, is invested in interest-bearing securities, as shown by statement herewith.

The general financial improvement, and the vast amount of Eastern capital seeking investment in our State, has made it extremely difficult to find desirable securities. Still, the entire fund has been almost constantly invested at interest varying from five to ten per cent.

STATE DEPOSITARIES.

By virtue of chapter 57, laws of the Seventeenth General Assembly, and with the advice and approval of the Executive Council, I did, on the 5th day of January, 1881, designate the Citizens' National Bank, and the Iowa National Bank, of the city of Des Moines, as depositaries for the purpose provided for in this chapter.

These banks, through their boards of directors, made official acceptance of this trust, and executed bonds, as security, which were duly approved by the Executive Council. All business arising under this trust has been transacted by them gratuitously, and in a prompt and satisfactory manner. And, since the almost universal custom of county treasurers is to remit funds by check or draft, the volume of this business is necessarily very great.

CONSCIENCE FUND?

On the 2d day of February, 1881, this office received the following letter, which explains itself—so far as it can be explained:

“JANUARY 27, '81.

“GEO. W. BEMIS, Esq., *Treas. State of Iowa*:

“DEAR SIR—I enclose you herewith draft for \$52.50, the amount due the State from

“DELINQUENT.”

I believe this is the first record of this character for the State of Iowa. Whether or not it is indicative of moral progress, the treasury of the State is, at least, increased by that amount, and some conscience-stricken individual probably happier.

RAILROAD COMMISSIONERS' TAX.

I desire to call your attention to section 8 of chapter 77, laws of Seventeenth General Assembly, by the provisions of which the tax known as the Railroad Commissioners' tax is levied and collected. The tax is certified to the counties by the Executive Council, paid by the railroad companies into the treasury of each county through which its road passes, and thence by the county treasurers into the State treasury, no part whatever remaining in the county. I would suggest the propriety of such a change in this law as shall make this tax payable directly into the State treasury—thus saving unnecessary labor and annoyance to the railroad companies, to the county officers, and to the Auditor and Treasurer of State.

The very harmonious association with the coördinate branches of the State government has made the discharge of the duties of this office a very agreeable trust.

Very respectfully,

E. H. CONGER,

Treasurer of State.

GEO. W. BEMIS, *Treasurer, in account with the State of Iowa, from October 1, 1879, to January 1, 1881, inclusive.*

1880.		DR.	
Jan.	3.	To cash received from Oct. 1, 1879, to date.....	\$ 171,633.25
April	3.	To cash received from Jan. 3, 1880, to date	448,371.04
July	3.	To cash received from April 3, 1880, to date.....	243,323.91
Sept.	30.	To cash received from July 3, 1880, to date.....	195,578.94
1881.			
Jan.	1.	To cash received from Sept. 30, 1880, to date.....	184,332.97
			<hr/>
			\$ 1,243,240.11
1880.		CR.	
Jan.	3.	By Auditor's warrants redeemed	\$ 166,250.61
Jan.	3.	By interest paid on Auditor's warrants	1,498.21
April	3.	By Auditor's warrants redeemed.....	362,541.25
April	3.	By interest paid on Auditor's warrants	2,905.10
July	3.	By Auditor's warrants redeemed.....	319,095.57
July	3.	By interest paid on Auditor's warrants	572.67
Sept.	30.	By Auditor's warrants redeemed.....	204,542.33
Sept.	30.	By interest paid on Auditor's warrants	103.30
1881.			
Jan.	1.	By Auditor's warrants redeemed.....	185,108.96
Jan.	1.	By interest paid on Auditor's warrants	622.11
			<hr/>
			\$ 1,243,240.11

E. H. CONGER, *Treasurer, in account with the State of Iowa, from January 3, 1881, to September 30, 1881, inclusive.*

GENERAL REVENUE.

1881.		DR.	
April	2.	To cash received from January 3 to date	\$ 430,358.40
July	2.	To cash received from April 2 to date	351,899.57
Sept.	30.	To cash received from July 2 to date	101,402.82
			<hr/>
			\$ 883,660.79
1881.		CR.	
April	2.	By Auditor's warrants redeemed.....	\$ 208,107.91
April	2.	By interest paid on Auditor's warrants	1,185.16
July	2.	By Auditor's warrants redeemed.....	380,272.05
July	2.	By interest paid on Auditor's warrants	3,118.71
Sept.	30.	By Auditor's warrants redeemed.....	189,230.99
Sept.	30.	By interest paid on Auditor's warrants	58.19
Sept.	30.	By amount transferred to war and defense bond fund	3,233.98
Sept.	30.	By amount transferred to balance account war and defense bond fund.....	6,603.29
		By balance in hands of Treasurer	91,850.51
			<hr/>
			\$ 883,660.79

G. W. BEMIS, *Treasurer, in account with the State of Iowa, from October 1, 1879, to January 1, 1881, inclusive.*

PERMANENT SCHOOL FUND.

1879.		Dr.	
Oct.	1.	To cash balance in treasury	\$ 2,226.65
Oct.	4.	To cash of Henry Furlong—Eads' loan	70.00
Nov.	14.	To cash of A. Manwell—Eads' loan	546.66
Nov.	14.	To cash of T. Manwell—Eads' loan	546.66
Nov.	29.	To cash of Henry Furlong—Eads' loan	50.00
1880.			
Jan.	9.	To cash of J. W. Murphy—Eads' loan	500.00
Jan.	23.	To cash of Henry Furlong—Eads' loan	80.00
Feb.	16.	To cash of John McQueen—Eads' loan	166.66
June	7.	To cash of R. G. & J. D. Arnold—Eads' loan	380.00
July	1.	To cash of R. G. & J. D. Arnold—Eads' loan	395.00
July	6.	To cash of R. G. & J. D. Arnold—Eads' loan	182.40
Sept.	28.	To cash of Eli Smith—Eads' loan	500.00
			<hr/>
			\$ 5,594.03
1880.		Cr.	
Sept.	16.	By cash paid Treasurer Franklin county	\$ 5,094.03
Dec.	15.	By cash paid Treasurer Hancock county	500.00
			<hr/>
			\$ 5,594.03

E. H. CONGER, *Treasurer, in account with the State of Iowa, from January 3, 1881, to September 30, 1881, inclusive.*

PERMANENT SCHOOL FUND.

1881.		Dr.	
Feb.	25.	To cash of John McQueen—Eads' loan	\$ 166.66
June	16.	To cash of T. F. Mardis—Eads' loan	500.00
Aug.	30.	To cash for sale of Keokuk lots	1,300.00
Sept.	27.	To cash of Charles Ofc—Eads' loan	300.00
			<hr/>
			\$ 2,266.66
		Cr.	
Sept.	30.	By cash balance in treasury	\$ 2,266.66

G. W. BEMIS, *Treasurer, in account with the State of Iowa, from October 1, 1879, to January 1, 1881, inclusive.*

TEMPORARY SCHOOL FUND.

1879.		Dr.	
Nov.	14.	To cash of A. Manwell—Eads' loan	\$ 47.38
Nov.	14.	To cash of T. L. Manwell—Eads' loan	47.38
Dec.	31.	To cash of R. G. & J. D. Arnold—Eads' loan	90.74
1880.			
Jan.	23.	To cash of Henry Furlong—Eads' loan	26.66
Feb.	13.	To cash of W. S. Bennett—Eads' loan	166.67
Feb.	16.	To cash of John McQueen—Eads' loan	50.04
Feb.	18.	To cash of Eli Smith—Eads' loan	30.00
March	17.	To cash interest on State loan	14,223.51
April	24.	To cash of M. C. Lewis—Eads' loan	35.00
April	28.	To cash of T. F. Mardis—Eads' loan	50.00
May	8.	To cash of A. M. Green—Eads' loan	100.00
July	6.	To cash of R. G. & J. D. Arnold—Eads' loan	43.29
Sept.	14.	To cash interest on State loan	8,516.77
Sept.	28.	To cash of Eli Smith—Eads' loan	93.57
			<hr/>
			\$ 23,521.01
1880.		Cr.	
March	17.	By cash transferred to General Revenue	\$ 14,682.38
Sept.	14.	By cash transferred to General Revenue	8,745.06
1881.			
Jan.	1.	By cash balance in treasury	93.57
			<hr/>
			\$ 23,521.01

E. H. CONGER, *Treasurer, in account with the State of Iowa, from January 3, 1881, to September 30, 1881, inclusive.*

TEMPORARY SCHOOL FUND.

1881.		Dr.	
Jan.	3.	To cash of G. W. Bemis, Treasurer	\$ 93.57
Jan.	28.	To cash of M. C. Lewis—Eads' loan	35.00
Feb.	14.	To cash of W. S. Bennett—Eads' loan	100.00
Feb.	25.	To cash of John McQueen—Eads' loan	33.34
March	14.	To cash interest on State loan	2,952.79
April	30.	To cash of A. M. Green—Eads' loan	100.00
May	2.	To cash of T. F. Mardis—Eads' loan	50.00
June	16.	To cash of T. F. Mardis—Eads' loan	6.25
Sept.	5.	To cash interest on State' loan	3,066.90
			<hr/>
			\$ 6,437.85
1881.		Cr.	
March	14.	By transfer to General Revenue	\$ 3,214.70
Sept.	5.	By transfer to General Revenue	3,223.15
			<hr/>
			\$ 6,437.85

G. W. BEMIS, *Treasurer, in account with the State of Iowa, from October 1, 1879, to January 1, 1880, inclusive.*

COUPON FUND.

1879.		DR.	
Oct.	1.	To cash balance in Treasury.....	\$ 217.85
Dec.	22.	To warrant from Auditor of State to pay January interest on State bonds	10,500.00
1880.			
June	23.	To warrant from Auditor of State to pay July interest on State bonds.....	10,500.00
Dec.	13.	To warrant from Auditor of State to pay January interest on State bonds.....	10,500.00
			<hr/>
			\$ 31,717.85
1880.		CR.	
Jan.	3.	By coupons redeemed and canceled.....	\$ 2,919.00
April	3.	By coupons redeemed and canceled	7,017.50
July	3.	By coupons redeemed and canceled.....	628.50
Sept.	30.	By coupons redeemed and canceled.....	10,328.50
1881.			
Jan.	1.	By coupons redeemed and canceled.....	2,852.50
		By cash balance in treasury.....	7,973.85
			<hr/>
			\$ 31,717.85

E. H. CONGER, *Treasurer, in account with the State of Iowa, from January 3, 1881, to September 30, 1881, inclusive.*

COUPON FUND.

1881.		DR.	
Jan.	3.	To cash of G. W. Bemis, Treasurer.....	\$ 7,973.85
June	30.	To warrant from Auditor of State to pay July interest on State bonds.....	10,500.00
			<hr/>
			\$ 18,473.85
		CR.	
April	2.	By coupons redeemed and canceled.....	\$ 7,633.50
July	2.	By coupons redeemed and canceled.....	3,682.00
Sept.	30.	By coupons redeemed and canceled.....	6,828.50
		By cash balance in treasury.....	329.85
			<hr/>
			\$ 18,473.85

G. W. BEMIS, *Treasurer, in account with the State of Iowa, from October 1, 1879, to January 1, 1881, inclusive.*

WAR AND DEFENSE BOND FUND.

1881.		DR.	
Jan.	1.	To cash received to date.....	\$ 23.21
		CR.	
Jan.	1.	By cash balance in treasury.....	23.21
2			

E. H. CONGER, *Treasurer, in account with the State of Iowa, from January 3, 1881, to September 30, 1881, inclusive.*

WAR AND DEFENSE BOND FUND.

1881.		DR.	
Jan.	3.	To cash balance of G. W. Bemis, Treasurer.....	\$ 23.21
April	2.	To cash from January 3 to date.....	62,633.33
July	2.	To cash from April 2 to date.....	91,293.81
Sept.	30.	To cash from July 2 to date.....	8,712.31
		To cash transferred from State revenue.....	9,837.27
June	20.	To cash from sale of State warrants.....	125,000.00
			<hr/>
			\$297,500.00
1881.		CR.	
July	2.	By war and defense bonds redeemed and canceled..	\$ 103,500.00
Sept.	30.	By war and defense bonds redeemed and canceled..	194,000.00
			<hr/>
			\$297,500.00

G. W. BEMIS, *Treasurer, in account with the State of Iowa, from October 1, 1879, to January 1, 1881, inclusive.*

AGRICULTURAL COLLEGE ENDOWMENT FUND.

1879.		DR.	
Oct.	1.	To balance—bonds, \$71,700; cash, 42.87.....	\$ 71,742.87
1880.			
July	5.	To cash of treasurer of Agricultural College.....	6,555.58
	28.	To cash of treasurer of Agricultural College.....	2,000.00
Sept.	4.	To cash of treasurer of Agricultural College.....	1,343.47
Dec.	14.	To cash of treasurer of Agricultural College.....	1,074.80
			<hr/>
			\$82,716.72
1879.		CR.	
Oct.	1.	By Iowa State bonds, drawing seven per cent interest.....	\$ 13,000.00
Oct.	1.	By bonds of the independent school district of Greenbush, dated August 29, 1876, running ten years at ten per cent interest.....	200.00
Oct.	1.	By bonds of the city of Davenport, dated December 13, 1869, running twenty years at six per cent interest.....	10,000.00
Oct.	1.	By bonds of the independent school district of Lucas, dated September 1, 1876, running six years at ten per cent interest.....	1,500.00
Oct.	1.	By bonds of the county of Winnebago, dated December 1, 1878, running twenty years at eight per cent interest.....	5,600.00
Oct.	1.	By bonds of the independent school district of Maquoketa, dated April 7, 1879, running ten years at eight per cent interest.....	800.00
Oct.	1.	By bonds of the independent school district of Ankeny, dated June 1, 1879, running ten years at seven per cent interest.....	200.00
Oct.	8.	By bonds of the independent school district of Miles, dated July 1, 1879, running ten years at seven per cent interest.....	4,000.00
Oct.	8.	By bonds of the independent school district of Stanwood, dated August 5, 1879, running ten years at seven per cent interest.....	2,000.00

1879.		Cr.	
Oct.	8.	By bonds of the independent school district of Mt. Ayr, dated September 1, 1879, running ten years at seven per cent interest.....	5,000.00
Dec.	3.	By bonds of the independent school district of Woodlawn, dated December 1, 1879, running ten years at seven per cent interest.....	800.00
1880.			
July	10.	By bonds of the independent school district of Afton, dated July 1, 1880, running ten years at six per cent interest.....	8,000.00
July	30.	By bonds of the independent school district of Sioux City, dated July 1, 1880, running ten years at six per cent interest.....	10,000.00
Oct.	5.	By bonds of the independent school district of Newton, dated October 1, 1880, running ten years at six per cent interest.....	8,000.00
Nov.	3.	By bonds of the independent school district of Des Moines, East Side, dated November 1, 1880, running ten years at six per cent interest.....	10,500.00
Nov.	16.	By Iowa State warrants, indorsed, drawing six per cent interest.....	2,005.00
		By Iowa State warrants, indorsed, drawing six per cent interest.....	1,111.72
			<hr/>
			\$ 82,716.72

E. H. CONGER, *Treasurer, in account with the State of Iowa, from January 3, 1881, to September 30, 1881, inclusive.*

AGRICULTURAL COLLEGE ENDOWMENT FUND.

1881.		Dr.	
Jan.	3.	To balance of G. W. Bemis, treasurer, bonds....	\$ 82,716.72
Feb.	1.	To cash Stanwood bonds, redeemed.....	500.00
Feb.	1.	To cash Woodlawn bonds, redeemed.....	100.00
Feb.	11.	To cash Miles bonds, redeemed.....	4,000.00
Feb.	24.	To cash Greenbush bonds, redeemed.....	200.00
Feb.	24.	To cash State warrants, redeemed.....	1,815.00
March	16.	To cash Mt. Ayr bonds, redeemed.....	500.00
April	16.	To cash State warrants, redeemed.....	1,901.72
April	27.	To cash Ankeny bond, redeemed.....	100.00
May	28.	To cash treasurer of Agricultural College.....	1,388.00
July	1.	To cash State war and defense bonds, redeemed....	13,000.00
Aug.	8.	To cash Mt. Ayr bonds, redeemed.....	4,500.00
			<hr/>
			\$ 110,721.44

		Cr.	
Jan.	3.	By bonds received of G. W. Bemis, treasurer.....	\$ 82,716.72
Feb.	3.	By State warrants, drawing six per cent interest....	600.00
Feb.	24.	By bonds of Muscatine City, dated October 1, 1873, interest at six per cent.....	6,000.00
June	9.	By bonds of independent school district of Ames, dated June 1, 1881, interest at 5 per cent.....	4,000.00
July	1.	By bonds of independent school district of Ames, dated June 1, 1881, interest at 5 per cent.....	6,000.00
July	20.	By bonds of independent school district of Harlan, dated July 1, 1881, interest at 5 per cent.....	5,000.00
Sept.	1.	By bonds of independent school district of Harlan, dated September 1, 1881, interest at 5 per cent...	6,400.00
Sept.	30.	By balance now in treasury.....	4.72
			<hr/>
			\$ 110,721.44

MISCELLANEOUS RECEIPTS.

FROM RANKIN DEFALCATION.

1879.			
Oct.	18.	Paid by L. Kelsey.....	\$ 71.45
Nov.	12.	Paid by J. W. Crawford.....	200.00
Nov.	17.	Paid by J. W. Crawford.....	200.00
1880.			
Jan.	15.	Paid by J. W. Crawford.....	200.00
Feb.	3.	Paid by J. W. Crawford.....	75.00
May	25.	Paid by J. W. Crawford....	205.28
			<hr/>
			\$ 951.73

FROM ORWIG DEFALCATION.

1880.			
Jan.	23.	Paid by S. Milligan, interest.....	\$ 402.00
1881.			
Jan.	26.	Paid by S. Milligan, interest.....	402.00
			<hr/>
			\$ 804.00

FROM SUPERINTENDENT HOSPITAL FOR INSANE.

1879.			
Oct.	31.	Cash.....	\$ 1,134.87

FROM "DELINQUENT."

1881.			
Feb.	2.	Cash.....	\$ 52.50

FROM A. E. MARTIN, WARDEN OF ADDITIONAL PENITENTIARY AT ANAMOSA.

1880.			
Aug.	13.	Cash.....	\$ 2,259.71

FROM W. J. KNIGHT.

1880.			
March	25.	Cash mileage refunded... ..	\$ 7.45

FROM TAX ON TELEGRAPH COMPANIES.

1879.			
Dec.	24.	Cash A. & P. Telegraph Co.....	\$ 191.40
1880			
Feb.	2.	Cash N. W. Telegraph Co.....	251.40
Feb.	2.	Cash A. & P. Telegraph Co.....	191.40
Feb.	6.	Cash W. U. Telegraph Co.....	2,846.64
Feb.	14.	Cash Hawkeye Telegraph Co	90.00
1881.			
Jan.	25.	Cash W. U. Telegraph Co.....	3,203.37
Feb.	11.	Cash Hawkeye Telegraph Co.....	85.00
Feb.	11.	Cash N. W. Telegraph Co.....	321.70
Feb.	14.	Cash A. & P. Telegraph Co	207.57
			<hr/>
			\$ 7,388.48

FROM E. C. M'MILLAN, WARDEN OF PENITENTIARY AT FT. MADISON.

1879.		
Dec.	5.	Cash.....\$ 2,099.17
1880.		
July	27.	Cash.....1,067.98
Oct.	9.	Cash.....1,532.06
Dec.	4.	Cash.....2,356.67
1881.		
Feb.	10.	Cash.....3,004.16
Aug.	19.	Cash.....1,858.55
April	27.	Cash.....556.67
May	6.	Cash.....712.66
Sept.	9.	Cash.....1,391.95
		<hr/>
		\$ 14,079.87

FROM E. J. HOLMES, CLERK OF THE SUPREME COURT.

1880.		
Jan.	2.	Cash—costs in case of <i>State v. Kramer</i>\$ 7.00

FROM J. A. T. HULL, SECRETARY OF STATE.

1880.		
Dec.	31.	Cash—sales, stationery, old carpets, wood, etc.....\$ 210.18

STATEMENT

Showing sources from which general revenue has been received, also the total disbursements from this fund from October 1, 1879, to September 30, 1881 inclusive.

Received from counties.....	\$1,928,849.32
Received from insurance tax.....	88,410.48
Received from Secretary of State, for fees.....	3,030.44
Received from Auditor of State, for fees.....	41,513.00
Received from Clerk of Supreme Court, for fees.....	6,646.50
Received from Register of State Land-office, for fees.....	241.90
Received from temporary school fund.....	29,865.29
Received from Rankin defalcation.....	951.73
Received from Orwig defalcation.....	804.00
Received from Superintendent of hospital at Mt. Pleasant.....	1,134.87
Received from E. C. McMillan, Warden penitentiary Ft. Madison.....	14,079.37
Received from A. E. Martin, Warden penitentiary Anamosa....	2,259.71
Received from telegraph companies' tax.....	7,388.48
Received from W. J. Knight, mileage refunded.....	7.45
Received from E. J. Holmes, Clerk of Supreme Court.....	7.00
Received from Secretary of State, sales stationery, wood, etc....	210.18
Received from "Delinquent.....	52.50
Received from tax certificate Dyer property, Aud. of Polk county	126.85
Received from Secretary of State, sale of laws, codes, etc.....	1,321.33
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\$2,126,900.90	
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Warrants redeemed.....	\$2,015,149.67
Interest paid on warrants redeemed.....	10,063.45
Amount transferred to war and defense bond fund.....	9,837.27
Balance now in treasury.....	91,850.51
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\$2,126,900.90	

RECAPITULATION.

NAME OF FUND.	Balance on hand October 1, 1879.	Receipts from Oc- tober 1, 1879, to September 30, 1881.	Total.	Disbursements from October 1, 1879, to Septem- ber 30, 1881.	Balance on hand September 30, 1881.
General revenue	\$.....	\$2,126,900.90	\$2,126,900.90	\$2,035,950.39	\$ 91,850.51
Permanent school fund.....	2,226.65	5,634.04	7,860.69	5,634.03	2,226.66
Temporary school fund.....	.....	29,865.29	29,865.29	29,865.29	.....
Coupon fund.....	217.85	42,000.00	42,217.85	41,888.00	329.85
War and defense bond fund.....	.....	297,500.00	297,500.00	297,500.00	.....
Agricultural College endowment fund.	71,742.87	12,361.85	84,104.72	.....	84,104.72
	\$74,187.37	\$2,514,262.08	\$2,588,449.45	\$2,409,897.71	\$178,551.74

STATE TREASURER'S CONTINGENT FUND.

Paid W. S. Bemis, for services in Treasurer's office, from Sep- tember 1, 1879, to September 30, 1880, inclusive.....	\$ 1,083.34
Paid A. R. Bemis, for services in Treasurer's office, from October 1, 1880, to January 1, 1881, inclusive.....	250.00
Paid D. W. Smith, for services in Treasurer's office, from Janu- ary 3, 1881, to September 30, 1881, inclusive.....	750.00
	\$ 2,083.34

SPECIAL DEPOSITS.

Funds deposited for the benefit of the McGregor and Sioux City Railroad Company, by virtue of section 7, chapter 58, of the laws of the Twelfth General Assembly, by Theo. Hawley, agent for the occupants of the following lands:

DATE.	DESCRIPTION.	Section.	Town.	Range.	Acres.	Amount.
1870.						
March 31	w hf of se qr.....	1	97	29	80	\$ 7.00
	nw qr.....	1	97	29	160	14.00
	sw qr.....	1	97	29	160	14.00
	ne qr.....	1	97	29	160	14.00
	ne qr of nw qr, n hf of ne qr, and se qr of ne qr	15	98	30	160	14.00
	ne qr.....	31	96	29	160	14.00
	ne qr.....	13	95	30	160	14.00
	nw qr.....	13	95	30	160	14.00
	se qr.....	13	95	30	160	14.00
	sw qr.....	13	95	30	160	14.00
	ne qr.....	9	98	30	160	14.00
	nw qr.....	21	98	29	160	14.00
	Total					\$ 161.00
1881.						
Jan. 1.	By cash balance in treasury.....					\$ 161.00

Funds deposited for benefit of the Iowa Falls and Sioux City Railroad Company, by virtue of section 5, chapter 124, of the laws of the Twelfth General Assembly.

DATE.	DESCRIPTION.	Section.	Town.	Range.	Acres.	Amount.
1876. Dec. 18.	By D. B. Sutton, for w hf of sw qr and se qr of sw qr.....	3	90	48	...	\$ 318.50
	CR.					
1880. March 10	By cash paid Iowa Falls & Sioux City Railroad Co.....					\$ 318.50

Funds deposited for the benefit of the Des Moines Valley Railroad Company, by virtue of section 8, chapter 22, laws of the Eleventh General Assembly, prior to January 1, 1881.

DATE.	DESCRIPTION.	Section.	Town.	Range.	Acres.	Amount.
1877. March 13	By Patrick Nolan for ne qr of sw qr.....	13	96	33	..	\$ 102.00
Sept. 1	The sw qr of se qr, section 19, township 96, range 32, released by the F. D. & D. M. R. R. Co.....					.....
1879. Sept. 18	By Allen B. Carter, for the e hf of sw qr.....	17	94	31	..	234.00
	Total.....					\$ 336.00
	CR.					
1879. Dec. 12	By cash paid F. D. & D. M. R. R. Co.....					\$ 102.00
Dec. 12	By cash paid F. D. & D. M. R. R. Co.....					234.00
	Total.....					\$ 336.00

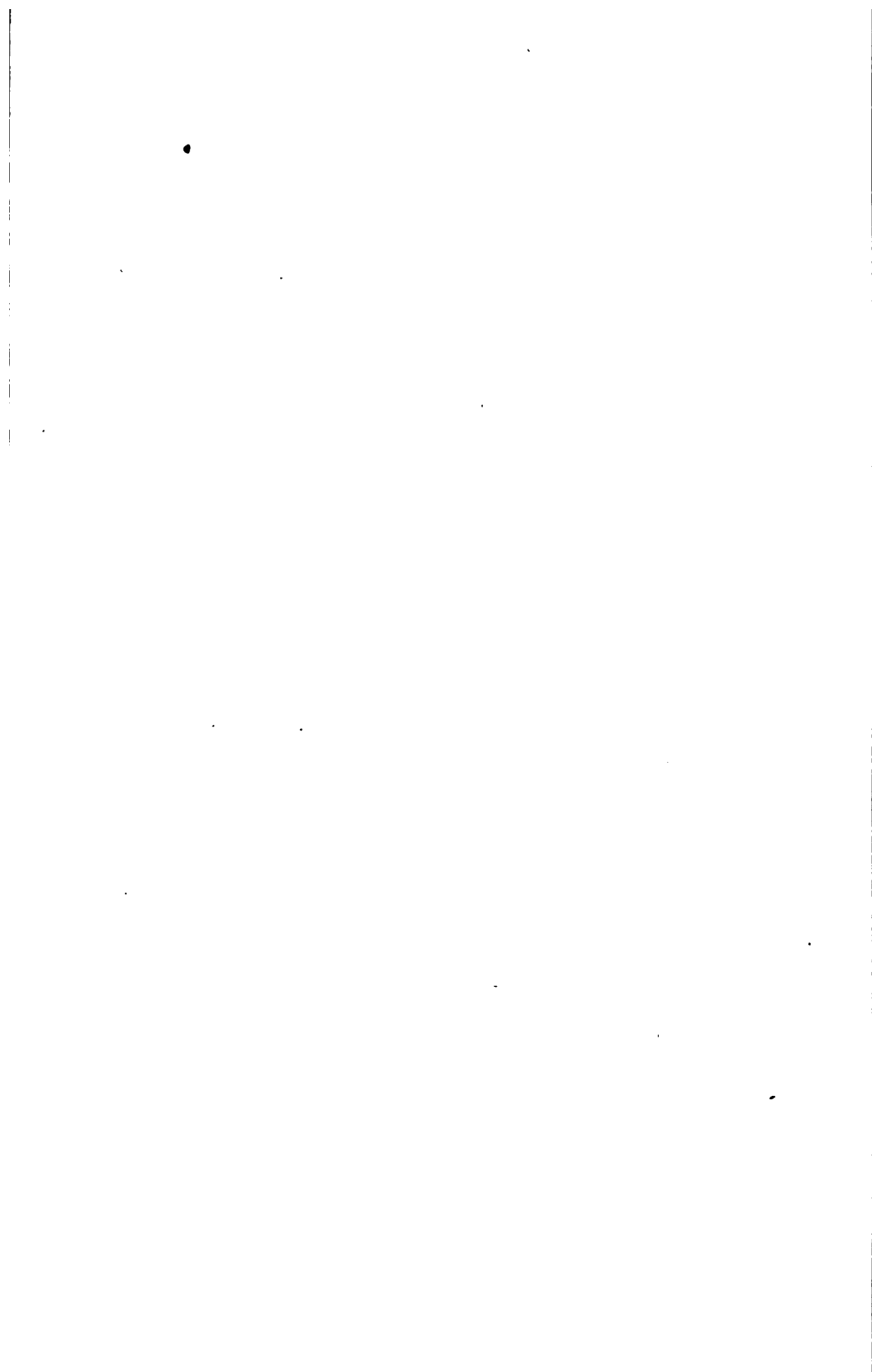
Funds deposited for the benefit of the D. M. & Ft. Dodge R. R., by virtue of section 8, chapter 22, laws of the Eleventh General Assembly, January 3, 1881, to September 30, 1881, inclusive:

DATE.	DESCRIPTION.	Section.	Town.	Range.	Amount.
1881.					
June 3	By John R. Shearer, for w hf of sw qr and sw qr of nw qr.....	19	81	25	\$ 369.48
July 20	By Jesse Coverdale, for n hf of nw qr.....	11	99	34	275.25
July 20	By A. J. Nicholson, for se qr.....	13	99	34	550.50
July 22	By E. B. Soper, for nw fr qr of nw qr.....	8	99	34	224.00
Aug. 24	By E. B. Soper, for s hf of nw qr.....	11	99	34	276.00
	Total.....				\$ 1,695.23
	CR.				
1881.					
Aug. 26	By cash paid D. M. & Ft. D. R. R. Co.				\$ 825.75
Oct. 4	By cash paid D. M. & Ft. D. R. R. Co.....				645.48
	Balance now in treasury.....				224.00
	Total.....				\$ 1,695.23

REPORT
OF THE
REGISTER
OF
STATE LAND OFFICE
TO THE
GOVERNOR OF IOWA,
OCTOBER 1, 1881.

J. K. POWERS, REGISTER.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1881.



REPORT.

STATE LAND OFFICE, }
DES MOINES, IOWA, October 1, 1881. }

To HIS EXCELLENCY, JOHN H. GEAR, *Governor of Iowa*:

SIR:—In accordance with law I have the honor to submit the following report of the transactions of this office for the two years ending with September 30, 1881.

The history of the various land grants has been so thoroughly discussed in previous reports of this office, that no attempt has been made here to review the same, except merely to give, as a matter of reference, the date of the grant and the quantity inuring under same.

The subjects of this report will be considered in the following order:

- 1st.—The School Lands.
- 2d.—The University and Saline Lands.
- 3d.—The Agricultural College Lands.
- 4th.—The Des Moines River Lands.
- 5th.—The Swamp Lands.
- 6th.—The Railroad Lands.
- 7th.—Miscellaneous.

1st.—THE SCHOOL LANDS.

The school lands of Iowa are:

1st.—The sixteenth section in each township, or lands in lieu thereof, granted by act of Congress of March 3, 1845.

2d.—The grant by the act of Congress of September 4, 1841, usually known as the 500,000 acre grant.

3d.—The Mortgage School Lands, which are lands bid in on foreclosure of mortgages given to secure the loan of school funds in the various counties. (See section 1850 of Code of 1873).

Of the Sixteenth Section grant, there are about 1,013,614.21 acres, of which about 180,264.65 acres are unpatented.

Of the 500,000 acre grant (so called) there are about 535,473.54 acres, of which about 31,226.92 acres are unpatented.

We have no means of knowing the exact quantity of Mortgage School Lands to which the State has title, as they have not been reported by the counties for many years. The county auditor of each county should be required by law to report here all lands of this class as fast as the State acquires title to them.

A statement of the refunding of money to purchasers of "Des Moines River School Lands" (so-called), will be found under the head of "Des Moines River Lands." The lands were sold by John Tolman, School Fund Commissioner of Webster county, and chapter 63, special acts of 1860, provides for refunding the purchase-money on such sales.

The following is a statement of the amount of School Lands in the several counties patented during the last biennial period:

SIXTEENTH SECTION GRANT.

COUNTY.	ACRES.	COUNTY.	ACRES.
Adair	347.00	Hamilton	440.00
Adams	560.00	Hardin	280.00
Audubon	320.00	Harrison	800.00
Bremer	320.00	Henry	10.00
Buchanan	160.00	Howard	1,037.00
Buena Vista	1,560.00	Humboldt	528.13
Butler	480.00	Ida	1,120.00
Calhoun	600.00	Jasper	860.00
Carroll	80.00	Jefferson	40.00
Cass	1,230.00	Johnson	80.00
Cerro Gordo	120.00	Jones	80.00
Cherokee	1,040.00	Kossuth	80.00
Chickasaw	840.00	Lyon	80.00
Clarke	480.00	Marshall	120.00
Crawford	400.00	Mills	440.00
Dickinson	391.85	Monona	880.00
Emmet	446.72	Montgomery	160.00
Fayette	640.00	O'Brien	400.00
Floyd	80.00	Osceola	430.00
Fremont	480.00	Page	2,720.00
Greene	1,880.00	Palo Alto	1,680.00
Grundy	720.00	Plymouth	640.00
Guthrie	640.00	Pocahontas	160.00

SIXTEENTH SECTION GRANT--CONTINUED.

COUNTY.	ACRES.	COUNTY.	ACRES.
Polk.....	240.00	Tama.....	1,000.00
Pottawattamie.....	1,320.00	Taylor.....	960.00
Ringgold.....	160.00	Warren.....	40.00
Sac.....	400.00	Wayne.....	120.00
Scott.....	40.00	Woodbury.....	160.00
Shelby.....	400.00	Worth.....	1,040.00
Sioux.....	40.00	Wright.....	520.00
Story.....	80.00		
Total.....			83,400.70

500,000 ACRE GRANT.

COUNTY.	ACRES.	COUNTY.	ACRES.
Benton....	40.00	Jones.....	139.74
Bremer.....	183.85	Muscatine.....	80.00
Buchanan.....	237.67	Poweshiek.....	80.00
Clayton....	120.00	Story.....	80.00
Dallas.....	80.00	Tama.....	111.99
Fayette.....	40.00	Union.....	197.12
Hamilton.....	146.69	Winneshiek.....	80.00
Harrison.....	200.00		
Total.....			1,817.06

MORTGAGE SCHOOL LANDS.

COUNTY.	ACRES.	LOTS.
Adair.....	40.00	....
Appanoose.....	40.00	....
Benton.....	70.00	....
Clarke.....		1
Clayton.....	40.00	2
Decatur.....	240.00	....
Mahaska.....	9.00	....
Mitchell.....	40.00	....
Page.....	40.00	....
Polk.....	40.00	....
Pottawattamie.....		2½
Poweshiek.....	40.00	....
Ringgold.....	20.00	....
Story.....	80.00	6
Tama.....	112.32	....
Union.....	65.00	....
Wayne.....	160.00	1
Total.....	1,086.32	12½

UNSOLD SCHOOL LANDS.

On the 5th of last September, a circular letter was addressed to each county auditor in the State, requesting such officer to furnish this office with a statement of the unsold school lands in his county. We have received the information asked for from all but the following counties; viz., Butler, Emmet, Ida, Lucas and Winneshiek. These counties have failed to respond.

The counties of Adams, Appanoose, Audubon, Buchanan, Carroll, Cass, Cedar, Chickasaw, Clinton, Crawford, Des Moines, Dubuque, Floyd, Grundy, Guthrie, Hancock, Henry, Howard, Humboldt, Jackson, Jefferson, Johnson, Keokuk, Linn, Louisa, Madison, Mahaska, Marshall, Mills, Mitchell, Monroe, Page, Polk, Sac, Scott, Shelby, Taylor, Van Buren, Wapello and Washington report that their school lands are all sold.

The following is a statement of the unsold school lands, as shown by the reports received from the several county auditors:

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	CLASS.
Adair.....	e hf of nw of nw.....	3	74	33	20.00	Mortgage school.
	sw of se.....	15	74	33	40.00	"
	se of se.....	27	75	33	40.00	"
	ne of ne.....	34	75	33	40.00	"
	Total				140.00	
Allamakee ...	se of nw.....	10	N 96	W 3	40.00	500,000 acre.
	lot 10	18	97	2	36.33	"
	nw of sw	22	96	5	40.00	"
	w hf of ne	16	100	4	80.00	16th section.
	ne of nw, s hf of nw, nw of sw	16	100	4	160.00	"
	ne of ne, nw of nw.....	16	100	5	80.00	"
	ne of ne.....	23	96	4	40.00	Mortgage school.
	nw	16	99	4	160.00	"
	s hf of nw of se, s hf of ne of sw	10	96	3	40.00	"
	se of ne	5	98	3	40.00	"
	*e hf of nw, sw of nw..	25	96	4	120.00	"
	Total				716.33	
Benton	nw of se, sw of ne.....	15	85	9	80.00	500,000 acre.
	†sw qr.....	10	87	22	160.00	"
	Total ...				240.00	

* Mortgagees had no title.

† Land in Hardin county.

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	CLASS.
Black Hawk...	lots 44, 55	16	88	12	9.50	16th section.
Boone	sw of nw	16	82	28	40.00	16th section.
	ne of nw, w hf of ne ...	16	84	27	120.00	"
	off s side sw of ne.....	11	84	27	18.00	Mortgage school.
	Total				178.00	
Bremer	sw qr, w hf of se	16	93	12	240.00	16th section.
	s hf of sw, ne of sw, nw					
	of se.....	16	91	12	160.00	"
	nw of ne of nw	16	93	12	10.00	Mortgage school.
	sw of sw of ne.....	16	93	12	10.00	"
	Total				420.00	
Buena Vista ...	all of	16	93	38	640.00	16th section.
	all of	16	93	37	640.00	"
	all of	16	93	36	640.00	"
	ne qr.....	16	93	35	160.00	"
	all of	16	92	35	640.00	"
	all of	16	92	36	640.00	"
	all of	16	92	37	640.00	"
	n hf of se	16	91	35	80.00	"
	se of ne.....	16	90	35	40.00	"
	ne of se.....	16	90	35	40.00	"
	Total				4,160.00	
Calhoun	all of	16	86	31	640.00	16th section.
	all of	16	86	32	640.00	"
	s hf of nw, w hf of sw .	16	87	32	160.00	"
	w hf of se, nw of sw ...	16	87	31	120.00	"
	sw qr.....	16	88	31	160.00	"
	n hf.....	16	88	33	320.00	"
	all of	16	88	34	640.00	"
	w hf of nw, se of nw, ne					
	of sw	16	89	33	160.00	"
	w hf of nw, n hf of sw,					
	se of sw, sw of se	16	89	32	240.00	"
	Total				3,080.00	
Cerro Gordo ...	lot 4 in nw of sw.....	16	97	19	25.08	16th section.
Cherokee	nw of ne, ne of nw, ne					
	of sw	16	90	40	120.00	16th section.
	nw of ne, nw qr, ne of					
	sw.....	16	90	41	240.00	"
	all of	16	90	42	640.00	"
	se of se	16	91	40	40.00	"
	all of	16	91	41	640.00	"
	all of	16	91	42	640.00	"
	e hf of ne.....	16	92	40	80.00	"
	se of nw	16	92	40	40.00	"
	ne of sw, sw of se.....	16	92	40	80.00	"
	Total				2,520.00	

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	CLASS.
Clarke	sw of nw, w hf of sw, se of sw.....	16	73	27	160.00	16th section.
	n hf of sw, se of sw, sw of se.....	16	71	24	160.00	"
	nw of se, se of sw.....	16	71	25	80.00	"
	se of ne.....	18	71	24	40.00	500,000 acre.
	ne of nw.....	26	71	26	40.00	"
	nw of sw.....	31	71	26	40.00	"
	sw of sw.....	16	73	24	40.00	16th section.
	se of se.....	16	73	24	40.00	"
	e hf of nw.....	25	71	27	80.00	500,000 acre.
	se of sw, ne of ne.....	36	71	27	80.00	"
	se of sw.....	25	71	27	40.00	"
	w hf of sw of se.....	4	73	26	20.00	Mortgage school.
	Total.....				820.00	
Clay.....	n hf.....	16	94	35	320.00	16th section.
	all of.....	16	94	38	640.00	"
	n hf and sw qr.....	16	95	36	480.00	"
	all of.....	16	95	37	640.00	"
	all of.....	16	95	38	640.00	"
	n hf.....	16	96	35	320.00	"
	all of.....	16	96	38	640.00	"
	w hf and ne qr.....	16	97	35	480.00	"
	n hf.....	16	97	36	320.00	"
	n hf.....	16	97	37	320.00	"
	w hf and ne qr.....	16	97	38	480.00	"
	Total.....				5,280.00	
Clayton.....	lots 1, 2, 3 and sw of nw	16	N	W	197.80	16th section.
	se of sw, sw of se.....	18	93	2	80.00	500,000 acre.
	ne of nw, nw of ne.....	19	93	2	80.00	"
	nw of nw.....	22	91	3	40.00	"
	n hf of nw, sw of nw...	22	93	3	120.00	Mortgage school.
	Total.....				517.80	
Dallas.....	ne of ne, ne of se.....	16	79	28	80.00	16th section.
	s hf of se.....	12	78	28	80.00	500,000 acre.
	se of se.....	11	78	29	40.00	"
	sw of nw.....	13	78	29	40.00	"
	se of se.....	4	78	27	40.00	"
	Total.....				280.00	
Davis.....	sw of nw.....	10	70	14	40.00	Mortgage school.
Decatur.....	ne of sw.....	36	68	24	40.00	Mortgage school.
	w hf of ne, ne of ne...	16	68	26	120.00	"
	se of sw.....	36	69	25	40.00	"
	ne of sw, n hf of se....	16	69	26	240.00	"
	ne of se.....	20	69	26	40.00	"
	e hf of nw, w hf of ne..	32	69	26	160.00	"
	ne of nw.....	10	70	26	40.00	"
	nw of sw, se of sw.....	22	70	26	80.00	"

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	CLASS.
Decatur.....	s hf of ne, e hf of se....	1	70	27	160.00	Mortgage school.
	sw of sw.....	7	69	24	40.00	"
	sw of sw, nw of nw ...	6	69	24	73.66	500,000 acre.
	sw of nw.....	6	70	26	35.42	"
	n hf of nw, se of nw, e hf of sw, nw of se....	8	70	26	240.00	"
	sw of sw.....	17	70	26	40.00	"
	e hf of ne.....	15	70	27	80.00	"
	nw of nw.....	26	70	27	40.00	"
Total					1,469.04	
					N W	
Delaware.....	sw of sw.....	16	89	4	40.00	Mortgage school.
Dickinson.....	all of.....	16	98	35	640.00	16th section.
	all of.....	16	98	36	640.00	"
	all of.....	16	98	38	640.00	"
	all of.....	16	99	35	640.00	"
	all of.....	16	99	37	640.00	"
	all of.....	16	99	38	640.00	"
	all of.....	16	100	35	640.00	"
	all of ..	16	100	37	640.00	"
Total.....					5,760.00	
Fayette.....	nw of ne.....	3	98	8	53.06	500,000 acre.
Franklin.....	all of.....	16	92	22	640.00	16th section.
	all of.....	16	93	22	640.00	"
	Total.....				1,280.00	
Fremont.....	s hf of nw, whf of sw..	16	70	43	160.00	16th section.
	sw of nw, n hf of sw, se of sw... ..	16	68	43	160.00	"
	Total.....				320.00	
Greene.....	all of.....	16	82	32	640.00	16th section.
Hamilton	sw of ne, w hf of sw ...	16	87	25	120.00	16th section.
Hardin.....	nw of ne.....	16	87	19	40.00	16th section.
Harrison	lots 7, 8.....	22	78	45	93.00	Mortgage school.
	w hf of ne.....	26	79	44	80.00	"
	s hf of sw.....	18	79	43	84.72	"
	se of se.....	16	79	45	40.00	16th section.
Total.....					297.72	
Iowa.....	e hf of se of sw and sw of se.....	36	79	10	60.00	Mortgage school.
Jasper.....	ne of ne.....	16	81	21	40.00	16th section.

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	CLASS.
Jones.....	e hf of sw.....	16	N	W	80.00	16th section.
	ne of nw.....	36	83	3	40.00	500,000 acre.
			85	1		
	Total.....				120.00	
Kossuth.....	all of.....	16	94	27	640.00	16th section.
	all of.....	16	95	27	640.00	"
	all of.....	16	96	27	640.00	"
	all of.....	16	97	27	640.00	"
	all of.....	16	98	27	640.00	"
	all of.....	16	99	27	640.00	"
	all of.....	16	100	27	640.00	"
	s hf of se.....	16	95	28	80.00	"
	all of.....	16	98	28	640.00	"
	all of.....	16	99	28	640.00	"
	all of.....	16	100	28	640.00	"
	nw qr.....	16	94	29	160.00	"
	all of.....	16	97	29	640.00	"
	all of.....	16	98	29	640.00	"
	all of.....	16	99	29	640.00	"
	all of.....	16	100	29	640.00	"
	all of.....	16	94	30	640.00	"
	all of.....	16	99	30	640.00	"
	all of.....	16	100	30	640.00	"
	ne qr and s hf.....	16	94	28	480.00	"
	w hf.....	16	96	29	320.00	"
	n hf.....	16	95	30	320.00	"
	s hf.....	16	96	30	320.00	"
	Total.....				12,560.00	
Lee.....	w hf of sw.....	20	65	5	80.00	Mortgage school.
Lyon..	all of.....	16	100	43	640.00	16th section.
	n hf of.....	16	99	43	320.00	"
	all of.....	16	100	44	640.00	"
	all of.....	16	99	44	640.00	"
	all of.....	16	100	45	640.00	"
	all of.....	16	100	46	640.00	"
	all of.....	16	100	47	640.00	"
	all of.....	16	100	48	640.00	"
	all of.....	16	99	45	640.00	"
	all of.....	16	99	46	640.00	"
	all of.....	16	99	47	640.00	"
	all of fr.....	16	99	48	597.35	"
	all of.....	16	98	43	640.00	"
	all of.....	16	98	44	640.00	"
	all of.....	16	98	45	640.00	"
	all of.....	16	98	46	640.00	"
	all of.....	16	98	47	640.00	"
	ne qr, lots 1, 2, 4, ne of nw, e hf of se, sw of se, se of sw.....	16	98	48	486.03	"
	e hf of se.....	16	99	43	80.00	"
	Total.....				11,083.38	

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Rnge	Ac's	CLASS.
Marion.	und. hf of n hf of se....	30	75	18	40.00	Mortgage school.
	sw of se.....	24	75	20	40.00	"
	w hf of se of se.....	35	75	19	20.00	"
	Total.....				100.00	
Monona.....	all of.....	16	82	42	640.00	16th section.
	n hf, sw qr and nw qr of se.....	16	84	42	520.00	"
	all of.....	16	85	42	640.00	"
	all of.....	16	83	43	640.00	"
	all of.....	16	84	43	640.00	"
	w hf.....	16	85	45	320.00	"
	s qr.....	16	85	46	160.00	"
	Total.....				3,560.00	
Montgomery....	s hf of nw, n hf of sw .	16	73	37	160.00	16th section.
Muscatine.....	lot 6 in nw of sw.....	16	N	W	37.25	16th section.
	lot 10 in sw of ne.....	16	N	E	5.00	"
	lot 19 ne of sw.....	16	N	E	5.00	"
	lot 1.....	34	N	W	30.15	Mortgage school.
	lot 2.....	34	N	W	62.20	"
	Total.....				139.60	
O'Brien.....	ne of nw, s hf of nw...	16	94	42	120.00	16th section.
	n hf of ne, nw qr and se qr.....	16	95	40	400.00	"
	s hf.....	16	95	39	320.00	"
	ne of sw, s hf of nw, ne qr and s hf.....	16	97	42	600.00	"
	all of.....	16	94	41	640.00	"
	all of.....	16	95	41	640.00	"
	all of.....	16	96	41	640.00	"
	all of.....	16	94	40	640.00	"
	all of.....	16	96	40	640.00	"
	all of.....	16	97	40	640.00	"
	all of.....	16	94	39	640.00	"
	all of.....	16	96	39	640.00	"
	all of.....	16	97	39	640.00	"
	Total.....				7,800.00	
Osceola.....	all of.....	16	98	41	640.00	16th section.
	all of.....	16	98	40	640.00	"
	all of.....	16	99	42	640.00	"
	all of.....	16	99	41	640.00	"
	all of.....	16	99	40	640.00	"
	all of.....	16	99	39	640.00	"
	all of.....	16	100	39	640.00	"
	all of.....	16	100	40	640.00	"
	all of.....	16	100	41	640.00	"
	all of.....	16	100	42	640.00	"
	Total.....				6,400.00	

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	CLASS.
Palo Alto.....	all of	16	97	33	640.00	16th section.
	nw qr.	16	98	33	160.00	"
	s hf of se, nw qr.	16	97	34	240.00	"
	Total				1,040.00	
Plymouth.....	all of	16	90	43	640.00	16th section.
	all of	16	90	47	640.00	"
	all of	16	91	43	640.00	"
	all of	16	91	47	640.00	"
	all of	16	91	48	640.00	"
	all of	16	92	43	640.00	"
	all of	16	92	47	640.00	"
	all of	16	92	48	640.00	"
	all of	16	93	43	640.00	"
	n hf of ne, nw qr, and n					
	hf of sw qr.	16	93	44	320.00	"
	n hf, n hf of sw, sw of					
	sw, n hf of se.	16	93	46	520.00	"
	all of	16	93	47	640.00	"
	all of	16	93	48	640.00	"
	sw qr.	10	90	48	160.00	In lieu of 16th sec.
	w hf.	2	91	49	316.85	"
	se of sw, sw of se	24	92	49	80.00	"
	ne qr, ne of nw, sw of					
	se.	25	92	49	240.00	"
	Total				8,676.05	
Pocahontas	nw qr.	16	93	31	160.00	16th section.
	sw qr.	16	93	32	160.00	"
	all of	16	93	33	640.00	"
	lot 1	16	93	34	22.70	"
	all of	16	92	34	640.00	"
	all of	16	92	32	640.00	"
	all of	16	91	31	640.00	"
	all of	16	91	32	640.00	"
	all of	16	91	33	640.00	"
	n hf, se qr, and n hf of					
	sw.	16	91	34	560.00	"
	n hf and sw qr.	16	90	34	480.00	"
	ne qr and sw qr.	16	90	33	320.00	"
	ne qr, e hf of se, and w					
	hf of sw	16	90	32	320.00	"
	all of	16	90	31	640.00	"
	Total				6,502.70	
Pottawattamie.	sw of ne, n hf of se, and					
	e hf of sw	16	75	40	200.00	16th section.
Poweshiek	nw of ne.	12	78	14	40.00	Mortgage school.
Ringgold.....	n hf of ne, ne of nw...	16	70	28	120.00	16th section.
	n hf of ne.	16	70	29	80.00	"
	Total				200.00	

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	CLASS.
Sioux	all of	16	97	43	640.00	16th section.
	all of	16	96	43	640.00	"
	all of	16	96	44	640.00	"
	all of	16	97	44	640.00	"
	all of	16	97	45	640.00	"
	all of	16	96	45	640.00	"
	all of	16	95	45	640.00	"
	all of	16	94	45	640.00	"
	all of	16	94	46	640.00	"
	all of	16	95	46	640.00	"
	all of	16	96	46	640.00	"
	all of	16	97	47	640.00	"
	all of	16	96	47	640.00	"
	all of	16	95	47	640.00	"
	all of	16	94	47	640.00	"
	n hf, sw qr, nw of se, s					
	hf of se	16	95	43	600.00	"
	s hf of se, nw of sw....	16	97	46	120.00	"
	all of fr	16	97	48	360.00	"
	all of fr	16	95	48	80.00	"
Story	n hf and sw qr	14	94	48	480.00	In lieu of 16th sec.
	se qr	1	96	48	160.00	"
	Total				11,400.00	
	nw of ne, ne of se, sw of					
	ne	16	82	23	120.00	16th section.
Tama	s hf of nw of se	18	83	22	20.00	Mortgage school.
	*e hf of se	30	87	21	80.00	"
	Total				220.00	
Union	nw of nw	16	85	13	40.00	16th section.
	nw of nw	31	84	15	43.26	Mortgage school.
	Total				83.26	
Warren	se qr	16	71	28	160.00	16th section.
	e hf of sw of sw	12	71	28	20.00	500,000 acre.
	nw of se and ne of sw..	25	71	28	80.00	"
	s hf of nw	30	73	28	77.37	Mortgage school.
	se of se	31	73	28	40.00	"
	se of nw	27	72	29	40.00	"
	sw of sw fr	19	72	28	40.58	"
	n hf of nw	10	73	30	80.00	"
Wayne	Total				537.95	
	e hf of sw	18	76	24	80.00	500,000 acre.
Wayne	w hf of nw	16	69	20	80.00	16th section.
	w hf of se	16	67	20	80.00	"
Wayne	Total				160.00	

* This tract is in Hardin county.

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	CLASS.
Webster	all of	16	90	27	640.00	16th section.
	ne qr and s hf	16	90	29	480.00	"
	all of	16	86	30	640.00	"
	all of	16	87	30	640.00	"
	all of	16	88	30	640.00	"
	se qr	16	90	30	160.00	"
	n hf of se	13	88	27	80.00	Mortgage school.
	ne of se	10	89	30	40.00	"
	Total				3,320.00	
Winnebago	all of	16	99	24	640.00	16th section.
	all of	16	100	24	640.00	"
	all of	16	99	25	640.00	"
	all of	16	98	26	640.00	"
	all of	16	99	26	640.00	"
	w hf of sw	16	100	23	80.00	"
	Total				3,280.00	
Woodbury ...	all of	16	86	42	640.00	16th section.
	all of	16	86	44	640.00	"
	s hf of se	16	86	45	80.00	"
	all of	16	87	42	640.00	"
	ne qr	16	87	43	160.00	"
	s hf of nw of nw, sw of nw, s hf se of nw, sw qr, e hf of se, and sw of se except 5 acres in ne corner	16	87	43	355.00	"
	n hf and sw qr	16	87	44	480.00	"
	all of	16	87	46	640.00	"
	all of	16	88	42	640.00	"
	n hf of sw, sw of sw ..	16	88	43	120.00	"
	all of	16	88	44	640.00	"
	ne qr, s hf of nw, sw of sw, nw of se	16	88	45	320.00	"
	all of	16	88	46	640.00	"
	n hf	16	88	47	320.00	"
	nw qr	16	89	42	160.00	"
	all of	16	89	43	640.00	"
	n hf, s hf of sw and e hf of se	16	89	44	480.00	"
	all of	16	89	45	640.00	"
	all of	16	89	46	640.00	"
	ne of ne, s hf of ne	17	88	47	120.00	Mortgage school.
	Total				8,995.00	
Worth.	w hf, w hf of ne, ne of ne	16	99	19	440.00	16th section.
	se of se	16	100	19	40.00	"
	sw of sw	16	99	21	40.00	"
	nw qr, n hf of sw	16	98	22	240.00	"
	Total				760.00	

UNSOLD SCHOOL LANDS—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	CLASS.
Wright.....	lots 1, 2, 3, ne of ne, nw of se, s hf of se. . .	16	92	24	299.39	16th section.
	all of.	16	92	25	640.00	"
	n hf and n hf of se. . . .	16	92	26	400.00	"
	all of.	16	93	25	640.00	"
	nw qr.	16	90	25	160.00	"
	n hf, se qr and ne of sw qr.	16	93	23	520.00	
	Total.				2,659.39	

Aggregate quantity of school lands unsold 118,664.69 acres, as per reports received.

The following described lots were bid in at sheriff's sale on foreclosure of mortgages for the use of the school fund and are still unsold, as per county auditors' reports:

COUNTY.	LOT.	BLOCK.	TOWN.
Allamakee.	6.	7.	Capoli.
	3.	21.	"
	3.	22.	"
	2.	23.	"
	3.	26.	"
	6.	27.	"
	7.	28.	"
	3, 13.	37.	"
	4, 9.	38.	"
	6, 13.	39.	"
	3, 13.	40.	"
	1.	41.	"
	3.	42.	"
	4.	43.	"
	2.	44.	"
	1.	33.	"
	und. hf 1.	30.	"
	und. hf 36, 38, 40, 42, 44, 46, 48, 50, 54, 56, 58, 60, 62.		Johnsonsport.
	all 16, 118, 119, 120, 121.		"
Delaware.....	w hf outlot 5.		Delhi.
Pottawattamie.	31.		Johnson's Add. to Council Bluffs
Poweshiek.	4.	out block 3.	Rice's Add. to Montezuma.
Union.....		w hf 11, ex- cept 120 ft. off n end..	Myre's Add. to Afton.
Wayne.....	7.	9.	Corydon.
Webster.....		157 and 161.	Town Co.'s Add. to Fort Dodge.
		24 and 28. . .	West Fort Dodge.
Lee.....	6.	23.	Reid's Add. to Keokuk.
	1 and 2, except rear 40 feet.	69.	Keokuk.
	2 and 3.	82.	Keokuk.
	3.	40.	Kilbournes's Add. to Keokuk.

The auditor of Lee county reported several lots in addition to those given in the foregoing list, but they were bid in on foreclosure of mortgages given to secure loans of school fund, made by the Superintendent of Public Instruction and State Treasurer. They are under the control of the Executive Council and, therefore, do not properly belong in the foregoing list. They were published in the last biennial report of this office, pages 83 and 84.

2D.—THE UNIVERSITY AND SALINE LANDS.

The university lands were granted by act of Congress of July 20, 1840, and embrace the amount of 45,928.84 acres, as certified to the State, of which 3,060.79 acres are unpatented. The use of the Saline lands was granted by act of Congress of March 3, 1845, but the title in fee simple was not given the State until May 27, 1852. This grant, as per the certificates made to the State, embraces 46,202.53 acres, of which 3,767.75 acres are unpatented. These two grants belong to the State University and are under the control of the board of regents of same; their place of transacting business is at Iowa City, and any one wishing any information of said board relative to matters under their control can address the treasurer of the State University, J. N. Coldeen, at Iowa City.

Under the authority of chapter 154, of the acts of the Sixteenth General Assembly, the Auditor of State negotiated with the Chicago, Burlington & Quincy Railroad Company, the successor of the Burlington & Missouri River Railroad Company, for the purchase of the southeast quarter of section thirteen, and the northeast quarter of the northeast quarter, and southwest quarter of northeast quarter of section twenty-three, township seventy, range sixteen west, the same having been certified to the State as Saline lands and sold and patented by the State to certain individuals as part of said lands.

The Secretary of the Interior revoked the approval of said tracts under the Saline land grant and approved and certified them under the Railroad grant of May 15, 1856.

The Chicago, Burlington & Quincy Railroad Company, on January 19, 1881, for the consideration of \$1,140, gave the State a quitclaim deed for said tracts—this will perfect the title of the purchasers from

the State under the Saline land grant, in and to the tracts aforesaid. The following is a statement of the lands belonging to the University and Saline land grants, patented during the last biennial period.

UNIVERSITY LANDS.

	ACRES.
Decatur county.....	120.00
Jasper county.....	126.07
Lucas county.....	40.00
Polk county.....	80.00
Total.....	<u>366.07</u>

SALINE LANDS.

	ACRES.
Appanoose county	200.00
Davis county.....	320.00
Lucas county.....	240.00
Total.	<u>760.00</u>

3d.—THE AGRICULTURAL COLLEGE LANDS.

These lands amount in the aggregate to 224,010.36 acres, of which there are 179,544.79 acres unpatented.

They were acquired as follows:

Congressional grant July 2, 1862.....	204,309.30 acres.
Five section grant in Jasper county.....	3,200.00 acres.
Private donations.....	1,577.88 acres.
Purchased.....	15,023.18 acres.

There were also donated for the use of said college, two lots in Boonsboro, Boone county, and six lots and one block in New Philadelphia, Story county.

Some of the college lands heretofore leased have reverted, in consequence of forfeiture of lease; but as these matters are not required to be reported to this office, I am unable to give the descriptions of such lands. These tracts are subject to sale or re-lease. Section 2, of chapter 71, acts Fifteenth General Assembly, makes it the duty of the secretary of the college to do the re-leasing of the college lands, without any extra compensation.

The Attorney-general, Hon. Smith McPherson, has given an opinion relative to the assignment and renewal of leases of the college lands. He holds that, except under the act of Tenth General Assembly, approved March 29, 1864, which placed no limitation on the number of acres to be covered by one lease, no individual has a right to hold, by assignment or otherwise, a lease for a greater quantity than one hundred and sixty acres. That, although one person might, under said act of 1864, hold a lease for more than one hundred and sixty acres, yet, that when a renewal of lease was made under subsequent laws of the General Assembly, such renewal could cover no more than one hundred and sixty acres; as a renewal of lease was a *new lease*.

The opinion is of such importance that it is herewith given in full.

OPINION OF ATTORNEY-GENERAL MCPHERSON.

RED OAK, IOWA, January 11, 1881.

His Excellency, JOHN H. GEAR, Governor of Iowa:

MY DEAR SIR—I have duly considered your communication of the 3d, relative to assignments of leases and renewal of leases of Agricultural lands.

1st. Are the leases made in accordance with law for the Agricultural lands assignable?

I have no doubt but that this should be answered in the affirmative. Ordinarily, between individuals, leases are not assignable without the consent of the lessor. Every person renting his property has the right to select his own tenant and occupant of his premises. But as to these lands the State makes no distinction between one of its citizens and another.

The laws of 1866 say, of these lands not more than one hundred and sixty acres may be leased "to any one person," and the laws of 1874 use the same expression. Further than this, the lessee has more than a leasehold interest in the lands. He can become the absolute owner thereof by complying with the conditions of his lease and the law, and having this interest I am clearly of the opinion that by assignment his assignee takes the same interest in the lands and has the same rights of the original lessee.

2d. "If such leases are assignable, has a party who holds by assignment leases for a greater amount than one hundred and sixty acres the right under the law to renew the leases in his *own name*?"

The act of 1864 placed no limitation upon the number of acres to be covered by any one lease. But the subsequent statutes of 1866, chapter 71, and of 1874, chapter 71, limit the amount to one hundred and sixty acres to any one man. Now I have no doubt but that for all leases taken under the laws of 1864, although more than one hundred and sixty acres were covered by such lease, that by assignment the assignee would hold them until the expiration of that particular lease; but a renewal of the lease is a *new lease*, and an

assignee of a lease under the laws of 1864 cannot obtain, and the authorities should not give, a lease or renewal for more than one hundred and sixty acres. The General Assembly, for good reasons, no doubt, many of which could be given, but which I will not now enumerate, limited the amount to one hundred and sixty acres which any one man could hold under a lease. Now, to hold that by getting agents, friends or tools to take leases of one hundred and sixty acres each, and then assign them all, covering thousands of acres, probably, to this one man, would allow that to be done indirectly which cannot be done directly, and which the law prohibits. It should not be allowed. If done already, in my opinion the lands should be resumed. To do otherwise would be acting in harmony with the old landed aristocracy system of Europe, which the policy of our people and laws do not allow—at least look upon with apprehension. In the case of these lands it is repugnant to the law.

Respectfully submitted.

SMITH MCPHERSON, *Attorney-general*.

The following is a statement of the Agricultural College lands patented since the last biennial report of this office:

GRANT OF JULY 2, 1862.

Calhoun county.....	332.86 acres.
Cherokee county.....	160.00 acres.
Clay county.....	320.00 acres.
Emmet county.....	480.00 acres.
Greene county.....	800.00 acres.
Humboldt county.....	109.92 acres.
Kossuth county.....	2,265.71 acres.
Palo Alto county.....	960.00 acres.
Winnebago county.....	325.08 acres.
Total.....	5,753.57 acres.

ACQUIRED BY PURCHASE.

Buena Vista county.....	160.00 acres.
Dickinson county.....	480.00 acres.
Lyon county.....	1,440.00 acres.
Total.....	2,080.00 acres.

4TH.—THE DES MOINES RIVER LANDS.

There are still in this office about 1,600 patents for Des Moines River lands, issued to individuals who purchased such lands of the State many years ago. The purchasers or their assigns are entitled to the

patents and should have them. There is no fee in this office connected with the delivery of these patents, but they will be surrendered, gratuitously, upon the presentation of the certificate of purchase received by the original purchaser, or the proper affidavit in case such certificate is lost or destroyed. The owner in fee simple can make the affidavit and obtain patent. Such affidavit may be in the following form:

STATE OF IOWA, }
 _____ COUNTY. } ss.

I, _____, do solemnly swear that I am the owner in fee simple of the following described real estate; to-wit [here give the description], which was originally purchased of the State of Iowa by _____; that I have made diligent search and inquiry for the certificate of purchase given the original purchaser, and have been unable to find it; and that I believe it is lost or destroyed, and I make this affidavit to obtain the patent issued for said real estate and have the same duly recorded in the proper county recorder's office.

Subscribed and sworn to before me by the said _____, this _____ day of _____, 18____.

There was a bill before Congress at its last session, entitled, "A bill to quiet title of settlers on the Des Moines River lands in the State of Iowa, and for other purposes." The principal objects of this bill, as it appears by a perusal thereof, were to restore to the public domain the lands within the five-mile limits of the Des Moines River, which were deeded by the State, in 1858, to the De Moine Navigation & Rail Road Company, and for which indemnity was allowed under the Harvey settlement of 1866; also to confirm and protect the title of *bona fide* settlers on such lands having color of title from the State or United States.

The bill made it the duty of the Attorney-general to commence suit within ninety days after its passage to assert and protect the *title* of the United States in said lands and remove all clouds therefrom.

The bill failed to become a law, but its friends will, I understand, revive it at the next session of Congress.

The following additional persons, purchasers of John Tolman, school fund commissioner of Webster county, of the so-called "Des Moines River School Lands," have, under chapter 63, special acts of 1860, surrendered their evidences of title, and the money paid by them, with interest, has been refunded:

PURCHASER.	PART OF SECTION.				AMT.
		Sec.	Twp.	Range	
Thomas McDermott.	nw qr of nw	21	87	26	40.00
Jacob Crause	se of se and e hf of sw of se	19	87	26	60.00
Ludowick Maricle...	lot 8 and se of se	23	87	27	76.75
Martha Galer, widow of John Galer	w hf of ne	7	87	27	80.00

The appropriation made by the act of 1860, aforesaid, for refunding to such purchasers, becoming exhausted, the Eighteenth General Assembly appropriated an additional sum of eight thousand dollars. (See Sess. laws, Chap. 172, page 168.)

The Des Moines River lands certified to the State under the act of Congress of July 12, 1862, by the laws of the State inure to the benefit of the Des Moines Valley Railroad Company. They have all been conveyed to said company, or to claimants recognized and provided for by the laws of the State; except as to certain tracts noted on page sixteen of the last report of this office as having been *previously disposed of*. These tracts are not claimed by the railroad company, and their certification under the act of July 12, 1862, was an error.

List of Des Moines River lands approved and certified to the State under act of July 12, 1862, since the last biennial report of this office:

LIST No. 15—APPROVED DECEMBER 4, 1879.

PARTS OF SECTION.				ACRES.
	Sec.	Twp.	Range	
lots 3, 4, 5, 6, 7 and 8, s hf of se and s hf of sw	29	92	29	440.41

LIST No. 16—APPROVED MAY 10, 1881.

PARTS OF SECTION.				ACRES.
	Sec.	Twp.	Range	
w hf of sw and sw of nw	19	81	25	147.21

DES MOINES VALLEY RAILROAD.

The following is a list of lands approved and certified to the State of Iowa by the Interior Department under act of Congress of July 12, 1862 (the act extending the Des Moines River grant to the northern boundary of the State) and which have been certified by the State to the Des Moines Valley Railroad Company during the last biennial period. The first described tract, containing 440.41 acres, was certified to the company under section ninety-three of the Code of 1873, and the balance were certified to the company under chapter 167, acts of the Eighteenth General Assembly

PARTS OF SECTION.	Sec.	Twp.	Range	Acres	IN WHAT COUNTY SITUATED.
lots 3, 4, 5, 6, 7 and 8, s hf of se, s hf of sw	29	92	29	440.41	Humboldt.
lots 4 and 5.....	15	98	33	101.80	Emmet.
se of se.....	31	99	33	40.00	"
lot 2.....	35	99	33	59.58	"
s hf of nw, nw of nw.....	1	99	34	144.78	"
sw of ne, se of se.....	15	99	34	80.00	"
w hf of se, s hf of sw.....	15	99	34	160.00	"
Total.....				586.16	
sw fr qr.....	7	92	28	155.43	Humboldt.
ne of ne.....	19	92	28	40.00	"
sw of nw.....	7	91	29	46.83	"
w hf of ne, w hf of se.....	21	92	29	160.00	"
nw of se.....	27	92	29	40.00	"
nw of ne.....	1	92	30	49.04	"
nw of ne.....	5	92	30	46.72	"
nw of nw, w hf of sw.....	11	92	30	120.00	"
se of ne.....	3	93	30	40.00	"
ne of se.....	9	93	30	40.00	"
nw of sw.....	15	93	30	40.00	"
se of nw.....	19	93	30	40.00	"
sw of se, se of sw.....	21	93	30	80.00	"
ne of se, nw of sw.....	25	93	30	80.00	"
se of sw.....	27	93	30	40.00	"
sw of nw.....	31	93	30	40.79	"
ne of nw.....	33	93	30	40.00	"
e hf of ne, ne of sw.....	35	93	30	120.00	"
sw of se, se of nw.....	35	93	30	80.00	"
Total.....				1,298.81	
sw of se.....	19	94	30	40.00	Kossuth.
ne of se.....	27	94	30	40.00	"
Total.....				80.00	
nw of ne, se of nw.....	7	94	31	80.00	Palo Alto.
w hf of se, ne of sw.....	7	94	31	120.00	"
ne of ne, sw of se.....	9	94	31	80.00	"
ne of sw.....	11	94	31	40.00	"
ne of ne.....	15	94	31	40.00	"
e hf of sw.....	17	94	31	80.00	"
sw of nw.....	19	94	31	37.76	"

DES MOINES VALLEY RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
se of se, nw of se	19	04	31	80.00	Palo Alto.
sw of ne	31	04	31	40.00	"
e hf of se	3	05	31	80.00	"
ne of ne	7	05	31	40.00	"
se of sw	9	05	31	40.00	"
n hf of nw, s hf of se	15	05	31	160.00	"
n hf of nw	23	05	31	80.00	"
se of ne, nw of se	3	04	32	80.00	"
s hf of se, sw of sw	15	04	32	120.00	"
nw of ne	19	04	32	40.00	"
se of ne, ne of nw	19	04	32	80.00	"
ne of nw, nw of se	23	04	32	80.00	"
sw of se, se of sw	25	04	32	80.00	"
n hf of nw, se of nw	35	04	32	120.00	"
n hf of sw, nw of se	3	05	32	120.00	"
ne of ne, nw of nw	5	05	32	100.80	"
n hf of sw	5	05	32	80.00	"
ne of ne	9	05	32	40.00	"
sw of sw, ne of sw	11	05	32	80.00	"
w hf of ne, sw of nw	11	05	32	120.00	"
nw of nw, e hf of nw	13	05	32	80.00	"
e hf of sw	13	05	32	80.00	"
sw of nw	33	05	32	40.00	"
sw of nw, ne of sw	3	06	32	80.00	"
lot 5	5	06	32	40.40	"
e hf of ne	19	06	32	80.00	"
ne of ne, se of sw	29	06	32	40.00	"
w hf of se	31	06	32	80.00	"
nw of sw, ne of nw	33	06	32	80.00	"
sw of nw	33	06	32	40.00	"
nw of se	7	07	32	40.00	"
ne of nw	21	07	32	40.00	"
ne of sw	31	07	32	40.00	"
sw of se, se of sw	33	07	32	80.00	"
e hf of se	1	04	34	80.00	"
ne of nw	3	04	34	31.02	"
se of ne	5	05	33	40.00	"
e hf of nw	9	05	33	80.00	"
sw of nw	5	06	33	40.00	"
sw of sw	7	06	33	33.80	"
sw of se	17	06	33	40.00	"
sw of sw	19	06	33	40.00	"
sw of sw	21	06	33	40.00	"
e hf of ne	31	06	33	80.00	"
sw of nw, w hf of sw	33	06	33	120.00	"
se of ne	1	07	33	40.00	"
se of ne, s hf of se	7	07	33	120.00	"
ne of se, se of sw	11	07	33	80.00	"
ne of se	29	07	33	40.00	"
Total				3,923.78	
n hf of ne, n hf of nw	5	02	31	184.30	Pocahontas.
s hf of ne, ne of se	9	02	31	120.00	"
sw of sw	9	02	31	40.00	"
nw of nw	15	02	31	40.00	"
n hf of nw	21	02	31	80.00	"
nw of nw, se of nw	9	03	31	80.00	"

DES MOINES VALLEY RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
se of sw.....	9	93	31	40.00	Pocahontas.
nw of sw, s hf of sw.....	15	93	31	120.00	"
se of ne, ne of sw.....	19	93	31	80.00	"
nw of ne.....	21	93	31	40.00	"
lot 1.....	23	93	31	38.20	"
nw of ne, se of ne.....	31	93	31	80.00	"
sw of ne, nw of sw.....	33	93	31	80.00	"
nw of ne.....	1	93	32	57.52	"
ne of ne, w hf of ne.....	3	93	32	159.78	"
nw qr, se of se.....	3	93	32	239.04	"
nw of nw.....	11	93	32	40.00	"
Total.....				1,518.84	
sw of sw.....	7	78	24	43.01	Polk.
se qr.....	23	89	29	160.00	Webster.
Aggregate :.....				8,051.01	

The following is a statement of the Des Moines River lands, claimed by actual settlers, who have filed proof of settlement in this office, which have been patented to such settlers or their assigns during the last biennial period. These lands have been paid for at the rate of \$2.50 per acre, with interest, which funds inure to the Des Moines Valley Railroad Company, or its successor:

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	PATENTEE.
nw of nw.....	3	89	34	64.30	Albion K. Ridley.
n hf of nw.....	11	89	34	80.00	William B. Wells.
se qr.....	13	89	34	160.00	A. J. Nicholson.
s hf of nw.....	11	89	34	80.00	J. W. Lough.
ne of se, se of ne.....	15	89	34	80.00	E. S. Ormsby.
ne of nw.....	23	89	34	40.00	Sylvester Clark.
w hf of sw, sw of nw.....	19	81	25	147.21	John R. Shearer.
Total.....				651.51	

5TH—THE SWAMP LANDS.

The general government has conveyed to the State by patents during the last biennial period, 1,580.79 acres of lands, as swamp or overflowed lands, lists of which, with the name of the county in which the same are situated, are given herewith. We also publish a list of swamp selections not heretofore included in any report of this office.

The office still holds the three special certificates (or scrip) given the State as indemnity for swamp lands disposed of in the counties of Greene, Chickasaw and Marion, and which authorize the State to locate the quantity of 10,887.41 acres, which were noted in the last report of this office. Congress has provided no means whereby the State, or its grantees, can be benefited by this indemnity award, either by allowing these special certificates to be located outside of the State or by paying the amount in cash.

The following is a list of the swamp and overflowed lands patented by the United States to the State of Iowa, and by the State patented to the several counties in which the same are situated, since the publication of the last biennial report of this office:

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
sw of nw.....	27	93	12	40.00	Bremer.
ne of nw*.....	5	99	36	55.29	Dickinson.
s hf of se, s hf of sw.....	5	90	21		Franklin.
n hf of nw, s hf of ne.....	9	90	21		"
sw of nw.....	11	90	21	360.00	"
se of ne, nw of ne, ne of nw.....	1	90	22		"
se of se.....	11	90	22	151.33	"
Total.....				511.33	
sw of se.....	2	86	18	40.00	Grundy.
nw fr of ne.....	5	86	23	37.25	Hamilton.
ne fr of ne.....	5	87	23	45.99	"
lot 4.....	15	88	23		"
sw of se.....	35	88	23	66.20	"
ne of nw.....	25	89	23		"
ne of ne.....	29	89	23	80.00	"
sw of se, se of sw.....	31	87	24	80.00	"
se of ne.....	35	88	25	40.00	"
nw of nw.....	29	88	26	40.00	"
Total.....				389.44	
n hf of.....	23	81	45	320.00	Harrison.

* Patent surrendered to State for ne of nw, 5-99-36, and land released by Dickinson county and released by State to United States.

SWAMP LANDS—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
n hf of ne, sw of nw.....	26	87	41	120.00	Ida.
se of sw.....	6	74	10	40.00	Keokuk.
sw of nw.....	34	82	22	40.00	Story.
ne of ne.....	13	86	42	40.00	Woodbury.
ne of se.....	23	86	42	40.00	"
Total.....				80.00	
Aggregate—minus the tract in Dickinson county.				1,580.79	

SWAMP SELECTIONS.

The following are selections of swamp and overflowed lands not heretofore published in the reports of this office. Thomas Seeley makes affidavit that he selected the lands described in the Guthrie county selections in the year 1855, when he was county surveyor of Guthrie county, but that in making up the list of swamp selections of said county the tracts here described were accidentally omitted therefrom. The Cass county list of selections has the affidavit of P. I. Whitted, selecting agent, affixed to same, bearing date May 5, 1877. And the Monona county list appears to have been selected by George Atkins, county surveyor and selecting agent, October 21, 1878.

GUTHRIE COUNTY.

PARTS OF SECTION.	Sec.	Twp.	Acr's
nw of ne.....	1	79	32
s hf, nw of se.....	11	80	32
s hf of nw, n hf of sw.....	13	80	32

CASS COUNTY.

ne of sw.....	9	74	35
se of se.....	11	74	35
ne of ne, sw of ne.....	14	74	35
se of nw, nw of se.....	14	74	35
se of ne, n hf of sw.....	15	74	35
se of se.....	17	74	35
e hf of sw.....	20	74	35
s hf of ne.....	30	74	35
ne of ne, se of nw.....	31	74	35
sw of nw.....	27	75	35
nw of sw.....	28	75	35
se of sw.....	17	74	36
s hf of se.....	35	74	36
w hf of ne, nw of se, e hf of nw.....	36	74	36

CASS COUNTY—CONTINUED.

PARTS OF SECTION.	Sec.		Twp.	Rnge
	13	14		
sw of nw.....	13	75	36	
n hf of se, n hf of sw.....	14	75	36	
se of ne.....	15	75	36	
nw of sw.....	28	75	36	
se of ne.....	32	75	36	
ne of se.....	33	75	36	
se of sw.....	35	75	36	
w hf of se.....	36	75	36	

MONONA COUNTY.

nw of se.....	15	82	42	
ne of se.....	5	84	43	
nw of ne.....	21	82	44	
w hf of ne.....	29	84	44	
se of nw.....	33	84	44	
sw of ne.....	11	85	44	
n hf of se.....	15	85	44	
e hf of nw.....	19	85	44	
se of nw, ne of sw.....	33	85	44	
ne of ne.....	7	83	45	
ne of ne.....	33	83	45	
nw of nw.....	19	84	45	
e hf of ne, nw of ne, e hf of se.....	5	85	45	
w hf of se, nw qr, n hf of sw.....	9	85	45	
s hf.....	17	85	45	
e hf of se, sw of se.....	21	85	45	
sw of ne, e hf of nw, e hf of se, nw of se.....	33	85	45	
e hf of se.....	5	84	46	
lot 2 and se qr.....	19	84	46	
lots 1, 2, 3, 4.....	29	84	46	
n hf of ne, w hf.....	7	85	46	
w hf of ne, s hf of sw.....	13	85	47	
e hf of ne, nw of ne, se qr, n hf of nw.....	23	85	47	
ne of sw.....	9	82	45	

6TH.—THE RAILROAD LANDS.

The Eighteenth General Assembly repealed section 93 of the Code of 1873, which provided for listing lands to railroad companies, and enacted in lieu thereof the following:

CHAPTER 187.

AN ACT to repeal section 93 of the Code of 1873, and to enact a substitute therefor.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Section 93 of the Code of Iowa is hereby repealed and amended so as to read as follows:

"SEC. 93. In cases where lands have been granted to the State of Iowa by act of Congress, and certified lists of lands inuring under the grant have been made to the State by the Commissioner of the General Land-office, as required by act of Congress, and such lands have been granted, by act of the General Assembly, to any person or company, and such person or company shall have complied with and fulfilled the conditions of the grant, the Register of the State Land-office is hereby authorized to prepare, on the application of the grantee, a list or lists of lands situated in each county inuring to such grantee, from the lists certified by the Commissioner of the General Land-office, as aforesaid, which shall be signed by the Governor of the State, and attested by the Secretary of State, with the State seal, and then be certified to by the Register to be true and correct copies of the lists made to this State, and deliver them to such grantee, who is hereby authorized to have them recorded in the proper county, and when so recorded they shall be notice to all persons the same as deeds now are, and shall be evidence of title in such grantee or his or its assigns, to the lands therein described, under the grant of Congress by which the lands were certified to the State, so far as the certified lists made by the commissioner aforesaid conferred title to the State; but where lands embraced in such lists are not of the character embraced by such acts of Congress or the acts of the General Assembly of the State, and are not intended to be granted thereby, the lists, so far as these lands are concerned, shall be perfectly null and void, and of no force or effect whatever: *Provided*, that no lands now in suit shall be included in such lists until said suits are determined and such lands adjudged to be the property of the company: *Provided further*, that the Register shall not include, in any of the lists so certified to the State which have been adjudicated by the proper courts to belong to any other grant, or adjudicated to belong to any county or individual under the swamp land grant, or any homestead or preemption settlement. Nor shall said certificate so issued confer any right or title as against any person or company having any vested right, either legal or equitable, to any of the lands so certified."

Approved, March 26, 1880.

The same General Assembly enacted the following, which seems to conflict in some of its provisions with the foregoing law:

CHAPTER 186.

AN ACT to require railroad companies holding lands by grant to place evidence of their title to such lands on record.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That each and every railroad company which owns or claims to own lands in the State of Iowa granted by the government of the United States or the State of Iowa, to aid it in the construction of its railroad, where it has not already done so, shall place on file and cause the same to be

recorded within three months after the taking effect of this act, in each county wherein the land[s] so granted are situated, evidence of its title or claim of title, whether the same shall consist of patents from the United States or certificates from the Secretary of the Interior or Governor of the State of Iowa, or the proper land office of the United States or State of Iowa. Where no patent was issued, reference shall be made in said certificate to the act or acts of Congress, and the acts of the legislature of the State of Iowa granting such lands, giving the date of said acts, and date of their approval under which claim of title is made: *Provided*, that where the certificate of the Secretary of the Interior, or the patents, as the case may be, contain lands situated in more than one county, that the Register of the State Land-office shall, upon the application of any railroad company or grantee, prepare and furnish, to be recorded, as aforesaid, a list of all the lands situated in any one county, so granted, patented, or certified. And when so recorded, said records, or a duly authenticated copy thereof, may be introduced in any court as evidence, as provided in sections 3702 of the Code.

SEC. 2. Such evidence of title shall be filed with the recorder of deeds of the county in which the lands are situated, and it shall be the duty of the recorder to record the same and *shall* place an abstract thereof upon the index of deeds, so as to show the evidence of title, and the evidence thereof shall be constructive notice to all persons, as provided in other cases of entries upon said index, and the recorder shall receive same fees as for recording other instruments.

Approved, March 27, 1880.

This act could not have been scrutinized very closely while on its passage, or prior thereto. There seems to be more in the body of the act than is indicated by its title. It purports to be an act "to require railroad companies holding lands by grant to place evidences of their title to such lands on record"; but it will be seen by reference to the latter portion of the first section of the act that it also makes provision for *procuring* evidence of title; for it requires the Register of State Land-office, "upon the application of any railroad company or grantee, to prepare and furnish to be recorded, as aforesaid, a list of all the lands situated in any one county so granted, patented or certified." This provision is in conflict with chapter 167 (herewith published), as said chapter requires this office, in preparing lists for the railroad companies, to exclude therefrom certain classes of lands therein specified, while this provision of chapter 186, just quoted, gives the Register no authority to exclude *any* lands, but requires him to list to the company *all* the lands so "granted, patented or certified," to the State.

The Eighteenth General Assembly certainly did not intend that,

under its legislation, titles legally and rightfully acquired under prior enactments, should be beclouded; yet this would be the inevitable consequence if evidence of title was furnished the railroad companies under this statute. For instance, about twenty-eight claimants, of lands certified to the State for building the road now owned by the Chicago, Rock Island & Pacific Railroad Company, acquired title under chapter 13, acts of the Twelfth General Assembly, and received patents from the State. Now should these same lands be listed to said railroad company under chapter 186, acts of last session, it would place a cloud upon the title of such claimants and would be an act of injustice. And this is only one of many similar cases in connection with other roads.

Said chapter 186 provides, that every railroad company that owns or claims to own lands within the State, shall place its *evidence* of title on record within three months from the taking effect of the act. This limitation expired on October 4, 1880, and the State has received, since said date, patents for 71,244.34 acres that were claimed by the Chicago, Milwaukee & St. Paul Railway Company, and there is still a large amount of land claimed by said company, unpatented by the United States, all of which were so claimed prior to the passage of the act aforesaid. It is plain, therefore, that the law aforesaid, requiring evidence of title to be placed on record within a given time *could not* in all cases be complied with. However, the said law affixes no penalty for a failure on the part of any railroad company to comply with its provisions.

Chapter 186, aforesaid, in its present shape, is objectionable, and should be amended or repealed.

Herewith are published lists of lands certified and patented to the State by the United States, and of those certified and patented by the State to the various railroad companies since the date of the last report of this office.

For Des Moines Valley Railroad Lands, see "Des Moines River Lands."

CEDAR RAPIDS & MISSOURI RIVER RAILROAD.

A list of lands approved to the State of Iowa by the Secretary of the Interior, February 10, 1881, under act of Congress of May 15, 1856, for the benefit of the Cedar Rapids & Missouri River Railroad Company, in six-mile limits.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
se of nw, sw of ne.....	13	86	42	80.00	Woodbury.
se of nw, sw of ne.....	33	86	42	80.00	"
sw of nw.....	5	88	46	40.00	Monona.
se of ne.....	13	86	42	40.00	Woodbury.
s hf of ne, nw of se.....	23	86	42	120.00	"
Total.....				360.00	"

Approved by Secretary of Interior, July 20, 1881, under act of Congress of May 15, 1856—six-mile limits.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
ne of se.....	33	85	30	40.00	Greene.

This 40 acre tract has not yet been certified by the State to the Cedar Rapids and Missouri River Railroad Company, but will be, unless something arises to prevent it. The 360 acres in Woodbury and Monona counties were certified to said company on March 19th, 1881.

CEDAR RAPIDS & MISSOURI RIVER RAILROAD.

A list of lands approved and certified to the State of Iowa under act of Congress of May 15, 1856, which have been certified to the Cedar Rapids & Missouri River Railroad Company, under Chapter 167, acts of the Eighteenth General Assembly.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
s hf of sw.....	17	83	11	80.00	Benton.
s hf of nw.....	15	84	10	80.00	"
ne of sw, ne of se.....	29	86	10	80.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acres	IN WHAT COUNTY SITUATED.
e hf of se.....	31	86	10	80.00	Benton.
se of ne, sw of se.....	21	85	12	80.00	"
ne of se.....	15	86	12	40.00	"
Total.....				440.00	
ne of sw.....	9	82	25	40.00	Boone.
n hf of sw.....	11	"	"	80.00	"
ne of ne.....	21	"	"	40.00	"
ne of nw.....	23	"	"	40.00	"
sw of sw.....	11	83	25	40.00	"
se qr.....	13	"	"	160.00	"
n hf of sw.....	15	"	"	80.00	"
nw of ne, se of ne.....	23	"	"	80.00	"
ne of ne.....	5	84	25	57.96	"
n hf of nw.....	15	"	"	80.00	"
ne of nw.....	23	"	"	40.00	"
ne of ne.....	3	85	25	35.00	"
ne of ne, sw of nw.....	7	"	"	85.12	"
sw of sw, se of se.....	21	"	"	80.00	"
ne of se.....	25	"	"	40.00	"
sw of se.....	29	"	"	40.00	"
ne of ne, sw of sw.....	35	"	"	80.00	"
se of ne, n hf of ne.....	1	85	26	114.05	"
nw of nw.....	1	"	"	37.00	"
ne of nw.....	3	"	"	37.31	"
sw of ne.....	19	82	27	40.00	"
ne of se.....	27	"	"	40.00	"
se of sw.....	1	83	28	40.00	"
sw of se.....	7	"	"	40.00	"
ne of se.....	13	"	"	40.00	"
n hf of nw.....	19	"	"	82.68	"
nw of sw.....	21	"	"	40.00	"
sw of ne.....	23	"	"	40.00	"
se of ne.....	27	"	"	40.00	"
nw of nw, w hf of sw.....	5	85	28	122.68	"
ne of ne, nw of sw.....	7	"	"	80.97	"
w hf of nw, se of sw.....	9	"	"	120.00	"
sw of nw.....	15	"	"	40.00	"
s hf of sw, nw of se.....	17	"	"	120.00	"
e hf of se.....	17	"	"	80.00	"
s hf of nw, w hf of sw.....	19	"	"	167.86	"
ne of ne, s hf of ne.....	21	"	"	120.00	"
w hf of se.....	21	"	"	80.00	"
sw of ne, n hf of nw.....	23	"	"	120.00	"
e hf of sw, nw of se.....	23	"	"	120.00	"
ne of nw, n hf of sw.....	27	"	"	120.00	"
w hf of se.....	27	"	"	80.00	"
nw of sw.....	29	"	"	40.00	"
sw of nw, w hf of sw.....	31	"	"	134.25	"
Total.....				3,234.28	
all of.....	1	86	31	647.92	Calhoun.
all of.....	3	"	"	648.06	"
all of.....	5	"	"	653.66	"
n hf.....	7	"	"	304.80	"
all of.....	9	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
all of.....	11	86	31	640.00	Calhoun.
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	610.40	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	608.70	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
s hf.....	27	87	31	320.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	612.94	"
all of.....	33	"	"	640.00	"
s hf.....	35	"	"	320.00	"
all of.....	1	86	32	647.98	"
nw of nw.....	5	"	"	37.64	"
w hf and se qr.....	7	"	"	450.76	"
e hf of ne, ne of se.....	11	"	"	120.00	"
ne of sw.....	13	"	"	40.00	"
n hf.....	15	"	"	320.00	"
n hf of ne, ne of nw.....	17	"	"	120.00	"
w hf of nw, w hf of sw.....	19	"	"	135.16	"
nw qr, w hf of sw.....	31	"	"	216.00	"
s hf.....	7	87	32	298.70	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	605.92	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	606.20	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
se of ne, n hf of ne.....	1	86	33	114.43	"
n hf of nw, e hf of se.....	1	"	"	154.25	"
all of.....	13	"	"	640.00	"
se of sw, se qr.....	21	"	"	200.00	"
s hf of ne.....	23	"	"	80.00	"
e hf of se.....	29	"	"	80.00	"
e hf of nw.....	33	"	"	80.00	"
s hf.....	3	87	33	320.00	"
all of.....	5	"	"	699.58	"
all of.....	7	"	"	609.04	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
ne qr, w hf.....	13	"	"	480.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
w hf of nw, w hf of sw.....	19	"	"	121.68	"
nw of ne.....	21	"	"	40.00	"
ne of ne.....	23	"	"	40.00	"
n hf of ne.....	25	"	"	80.00	"
se of ne.....	33	"	"	40.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rn	ge	Acr's	IN WHAT COUNTY SITUATED.
n hf.	1	87	34		386.82	Calhoun.
n hf, w hf of sw.	3	"	"		476.25	"
n hf of ne, n hf of nw.	5	"	"		238.58	"
ne of nw, sw of nw.	11	"	"		80.00	"
s hf of sw.	19	"	"		39.74	"
nw qr.	31	"	"		88.20	"
se of ne.	35	"	"		40.00	"
n hf of east subdivision of n hf.	31	88	34		40.00	"
west subdivision of section.	31	"	"		261.00	"
e hf, nw qr, ne of sw.	33	"	"		520.00	"
s hf.	35	"	"		320.00	"
Total.					31,234.41	
n hf of ne, n hf of nw.	1	82	33		199.20	Carroll.
sw of nw.	25	"	"		40.00	"
w hf of nw.	1	83	33		53.05	"
w hf of ne, nw qr.	3	"	"		170.75	"
nw of ne.	15	"	"		40.00	"
nw of ne, se of ne.	25	"	"		80.00	"
sw of nw.	11	84	33		40.00	"
sw qr.	13	"	"		160.00	"
w hf of sw, w hf nw.	19	"	"		138.22	"
e hf of nw.	31	"	"		80.00	"
n hf of ne, n hf of nw.	3	85	33		144.08	"
ne qr.	13	"	"		160.00	"
ne qr, ne of nw.	21	"	"		200.00	"
ne of se.	21	"	"		40.00	"
w hf of nw.	29	"	"		80.00	"
sw of ne, e hf of nw, sw of nw.	1	83	34		122.48	"
s hf, nw qr.	3	"	"		447.94	"
w hf of ne.	3	"	"		63.92	"
all of.	5	"	"		581.84	"
all of.	7	"	"		606.58	"
all of.	9	"	"		640.00	"
w hf, w hf of se.	11	"	"		400.00	"
se of se, sw of ne.	11	"	"		80.00	"
ne of ne, nw of nw.	13	"	"		80.00	"
n hf, sw qr.	15	"	"		480.00	"
s hf of se, ne of se.	15	"	"		120.00	"
s hf of ne, s hf of nw.	17	"	"		160.00	"
s hf.	17	"	"		320.00	"
all of.	19	"	"		598.80	"
all of.	21	"	"		640.00	"
e hf of se, se of ne.	23	"	"		120.00	"
n hf of nw.	23	"	"		80.00	"
all of.	25	"	"		640.00	"
w hf of ne, w hf.	27	"	"		400.00	"
w hf of se.	27	"	"		80.00	"
all of.	29	"	"		640.00	"
ne qr, n hf of se.	35	"	"		240.00	"
all of.	1	84	34		709.01	"
n hf, n hf of sw.	3	"	"		469.72	"
se of sw, se qr.	3	"	"		200.00	"
all of.	5	"	"		710.08	"
all of.	7	"	"		568.20	"
all of.	9	"	"		640.00	"
n hf, n hf of sw.	11	"	"		400.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
nw of se.....	11	84	34	40.00	Carroll.
all of.....	13	"	"	640.00	"
w hf of ne, nw qr	15	"	"	240.00	"
s hf.....	15	"	"	320.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	569.98	"
all of.....	21	"	"	640.00	"
e hf, e hf of nw.....	23	"	"	400.00	"
sw of nw.....	23	"	"	40.00	"
w hf of ne, se of ne qr.....	25	"	"	120.00	"
n hf of nw, se of nw.....	25	"	"	120.00	"
s hf.....	25	"	"	320.00	"
n hf, e hf of se.....	27	"	"	400.00	"
e hf of sw, sw of sw.....	27	"	"	120.00	"
all of.....	29	"	"	640.00	"
n hf, sw qr, w hf of se.....	31	"	"	496.33	"
s hf of ne, ne of ne.....	33	"	"	120.00	"
w hf of nw, se of nw.....	33	"	"	120.00	"
s hf.....	33	"	"	320.00	"
ne qr, nw of nw.....	35	"	"	200.00	"
e hf of sw, nw of sw.....	35	"	"	120.00	"
e hf of se.....	35	"	"	80.00	"
s hf of ne, nw of ne.....	1	85	34	117.32	"
nw qr, s hf.....	1	"	"	473.67	"
all of.....	3	"	"	625.50	"
all of.....	5	"	"	626.56	"
s hf of ne, nw of ne.....	7	"	"	120.00	"
w hf, se qr.....	7	"	"	378.28	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	548.04	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	562.26	"
w hf of ne, w hf.....	33	"	"	400.00	"
nw of se.....	33	"	"	40.00	"
all of.....	35	"	"	640.00	"
all of.....	1	83	35	587.46	"
all of.....	3	"	"	588.65	"
all of.....	5	"	"	590.68	"
se of ne, n hf of ne.....	7	"	"	120.00	"
nw qr, s hf.....	7	"	"	496.48	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	1	84	35	712.54	"
all of.....	3	"	"	716.74	"
all of.....	5	"	"	723.34	"
n hf of sw, n hf.....	7	"	"	404.50	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
ne of se, s hf of se.....	7	84	35	120.00	Carroll.
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
ne qr, n hf of nw.....	15	"	"	240.00	"
sw qr, s hf of se.....	15	"	"	240.00	"
ne of se.....	15	"	"	40.00	"
n hf of nw, n hf of ne.....	17	"	"	160.00	"
s hf.....	17	"	"	320.00	"
all of.....	19	"	"	650.98	"
all of.....	21	"	"	640.00	"
n hf, ne of sw.....	23	"	"	360.00	"
s hf of sw, s hf of se.....	23	"	"	160.00	"
ne of se.....	23	"	"	40.00	"
all of.....	25	"	"	640.00	"
se of ne, w hf of ne.....	27	"	"	120.00	"
w hf, se qr.....	27	"	"	480.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	663.64	"
all of.....	33	"	"	640.00	"
n hf, n hf sw.....	35	"	"	400.00	"
nw of se, se of se.....	35	"	"	80.00	"
n hf, n hf of sw.....	1	85	35	392.36	"
se of sw, se qr.....	1	"	"	200.00	"
n hf, ne of sw.....	3	"	"	345.44	"
s hf of sw, se qr.....	3	"	"	240.00	"
e hf of ne, w hf.....	5	"	"	385.09	"
se qr.....	5	"	"	160.00	"
se of ne, w hf of se.....	7	"	"	120.00	"
w hf, se qr.....	7	"	"	483.14	"
e hf of ne, sw of ne.....	9	"	"	120.00	"
se of nw, w hf of nw.....	9	"	"	120.00	"
sw qr, w hf of se.....	9	"	"	240.00	"
ne of se.....	9	"	"	40.00	"
e hf, se of nw.....	11	"	"	360.00	"
w hf of nw, s hf of sw.....	11	"	"	160.00	"
all of.....	13	"	"	640.00	"
e hf, ne of sw.....	15	"	"	360.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	642.78	"
all of.....	21	"	"	640.00	"
e hf, e hf of nw.....	23	"	"	400.00	"
ne qr, e hf of nw.....	25	"	"	240.00	"
nw of nw, sw qr.....	25	"	"	200.00	"
sw of se, e hf of se.....	25	"	"	120.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	640.06	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	83	36	589.06	"
all of.....	3	"	"	585.74	"
all of.....	5	"	"	588.02	"
all of.....	7	"	"	638.88	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	R'ng	Acr's	IN WHAT COUNTY SITUATED.
ne qr, nw of nw.....	1	84	36	261.10	Carroll.
s hf of nw, s hf.....	1	"	"	400.00	"
all of.....	3	"	"	715.88	"
all of.....	5	"	"	710.42	"
all of.....	7	"	"	637.18	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	636.94	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	631.72	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	85	36	614.10	"
n hf, sw qr.....	3	"	"	451.96	"
w hf of se.....	3	"	"	80.00	"
all of.....	5	"	"	620.00	"
all of.....	7	"	"	603.20	"
all of.....	9	"	"	640.00	"
ne of ne, w hf.....	11	"	"	360.00	"
w hf of ne, se qr.....	11	"	"	240.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	607.14	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	616.90	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
Total.....				86,143.21	
ne of ne.....	15	82	1	40.00	Cedar.
e hf of ne, e hf of sw.....	1	82	1	159.63	Clinton.
se qr.....	1	"	"	160.00	"
sw of se.....	7	"	"	40.00	"
lot 11.....	17	"	"	.30	"
w hf of ne.....	9	81	2	80.00	"
nw of se.....	19	81	3	40.00	"
nw of ne.....	23	82	3	40.00	"
s hf of se, se of sw.....	11	82	4	120.00	"
nw of nw.....	35	82	4	40.00	"
ne of ne.....	35	82	5	40.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
lot 4.....	17	82	7	59.00	Clinton.
ne of ne.....	7	83	7	40.00	"
Total				818.93	
all of.....	1	83	37	581.32	Crawford.
all of.....	3	"	"	575.04	"
all of.....	5	"	"	571.28	"
all of.....	11	"	"	640.00	"
all of.....	1	84	37	705.80	"
all of.....	3	"	"	703.82	"
all of.....	5	"	"	700.34	"
all of.....	7	"	"	648.24	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
e hf, s hf of sw.....	15	"	"	400.00	"
n hf of nw.....	15	"	"	80.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	643.68	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	644.96	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	85	37	636.24	"
all of.....	3	"	"	639.02	"
all of.....	5	"	"	649.34	"
all of.....	7	"	"	637.36	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	632.70	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	633.64	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	84	38	695.26	"
all of.....	3	"	"	649.58	"
nw of nw.....	5	"	"	55.47	"
nw of ne.....	7	"	"	40.00	"
se of nw, se of sw.....	9	"	"	80.00	"
se of ne, n hf of ne.....	11	"	"	120.00	"
ne of nw, s hf of sw.....	11	"	"	120.00	"
ne of se, s hf of se.....	11	"	"	120.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
ne qr, sw of nw.....	21	"	"	200.00	"
n hf of se.....	21	"	"	80.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
all of.....	23	84	38	640.00	Crawford.
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	85	38	649.42	"
all of.....	3	"	"	641.86	"
all of.....	5	"	"	635.48	"
ne of nw, w hf of sw.....	7	"	"	122.07	"
w hf of nw.....	7	"	"	81.65	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
s hf of se, s hf sw.....	13	"	"	160.00	"
all of.....	15	"	"	640.00	"
e hf.....	17	"	"	320.00	"
nw of nw.....	19	"	"	41.45	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.09	"
ne qr, w hf.....	29	"	"	480.00	"
w hf of se, se of se.....	29	"	"	120.00	"
all of.....	31	"	"	646.49	"
all of.....	35	"	"	640.00	"
n hf, sw qr.....	1	84	39	540.64	"
w hf of se.....	1	"	"	80.00	"
s hf of nw, sw qr.....	3	"	"	240.00	"
all of.....	5	"	"	667.20	"
all of.....	9	"	"	640.00	"
e hf.....	11	"	"	320.00	"
all of.....	1	85	39	631.10	"
all of.....	3	"	"	629.28	"
all of.....	5	"	"	634.68	"
all of.....	7	"	"	620.54	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
ne of ne, w hf.....	13	"	"	360.00	"
n hf, ne of sw.....	15	"	"	360.00	"
n hf of se.....	15	"	"	80.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	621.50	"
w hf of ne, w hf.....	21	"	"	400.00	"
w hf of se.....	21	"	"	80.00	"
all of.....	23	"	"	640.00	"
e hf of ne, nw of ne.....	25	"	"	120.00	"
ne of nw, w hf of nw.....	25	"	"	120.00	"
nw of sw, s hf of sw.....	25	"	"	120.00	"
sw of se, e hf of se.....	25	"	"	120.00	"
s hf of ne, ne of se.....	27	"	"	120.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	627.66	"
se of ne, w hf of ne.....	33	"	"	120.00	"
nw qr, s hf.....	33	"	"	480.00	"
all of.....	35	"	"	640.00	"
all of.....	1	84	40	630.14	"
all of.....	3	"	"	619.45	"
all of.....	5	"	"	626.66	"
all of.....	7	"	"	606.52	"
all of.....	9	"	"	640.00	"
all of.....	17	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Ac'r's	IN WHAT COUNTY SITUATED.
all of.....	19	84	40	610.64	Crawford.
all of.....	21	"	"	640.00	"
all of.....	1	85	40	631.02	"
all of.....	3	"	"	627.54	"
all of.....	5	"	"	624.22	"
all of.....	7	"	"	604.84	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	606.56	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	616.68	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	3	83	41	643.14	"
all of.....	5	"	"	643.00	"
all of.....	7	"	"	606.96	"
all of.....	9	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	609.80	"
all of.....	29	"	"	640.00	"
all of.....	1	84	41	651.26	"
all of.....	3	"	"	648.42	"
all of.....	5	"	"	645.02	"
all of.....	7	"	"	621.48	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	615.92	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	609.96	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	85	41	638.92	"
all of.....	3	"	"	634.88	"
all of.....	5	"	"	636.88	"
all of.....	7	"	"	593.92	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	602.57	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
all of	25	85	41	640.00	Crawford.
all of	27	"	"	640.00	"
all of	29	"	"	640.00	"
all of	31	"	"	613.88	"
all of	33	"	"	640.00	"
all of	35	"	"	640.00	"
Total				96,734.37	
sw of nw, se of sw	3	81	27	80.00	Dallas.
s hf of sw	5	"	"	80.00	"
nw of ne, n hf of nw	7	"	"	122.49	"
ne of ne, se of sw	23	"	"	80.00	"
sw of se	7	81	28	40.00	"
Total				402.49	
e hf of ne	3	82	29	83.23	Greene.
ne qr, e hf of nw	1	83	29	160.65	"
se of nw	7	"	"	40.00	"
se of ne	19	"	"	40.00	"
nw of se	21	"	"	40.00	"
s hf of sw	27	"	"	80.00	"
ne of ne	1	84	29	54.95	"
se of ne, n hf of ne	3	"	"	144.89	"
ne of ne, ne of nw	5	"	"	104.73	"
s hf of nw	5	"	"	80.00	"
sw of nw, w hf of sw	7	"	"	111.53	"
nw of ne	9	"	"	40.00	"
nw of nw, se of sw	1	85	29	82.79	"
n hf of ne	3	"	"	85.92	"
ne of ne, nw of nw	5	"	"	83.08	"
nw of sw	7	"	"	37.07	"
se of nw, sw of sw	13	"	"	80.00	"
ne of ne	15	"	"	40.00	"
w hf of nw, w hf sw	19	"	"	140.50	"
n hf, n hf of sw	21	"	"	400.00	"
se qr	21	"	"	160.00	"
e hf, nw of nw	23	"	"	360.00	"
s hf of nw, ne of sw	23	"	"	120.00	"
all of	25	"	"	640.00	"
n hf, sw qr	27	"	"	480.00	"
s hf of se, ne of se	27	"	"	120.00	"
all of	29	"	"	640.00	"
all of	31	"	"	638.98	"
all of	33	"	"	640.00	"
all of	35	"	"	640.00	"
se of se	5	82	30	40.00	"
nw of nw	19	"	"	42.59	"
sw of ne	25	"	"	40.00	"
se of ne, s hf sw	27	"	"	120.00	"
sw of sw	27	83	30	40.00	"
s hf se	29	"	"	80.00	"
sw of sw	31	"	"	43.50	"
n hf of ne, n hf of nw	1	84	30	231.50	"
ne qr, s hf of nw	3	"	"	269.92	"
n hf	5	"	"	375.71	"
lot 1 and nw of sw	7	"	"	90.38	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
e hf of se.....	7	84	20	80.00	Greene.
sw of nw.....	9	"	"	40.00	"
sw of nw.....	15	"	"	40.00	"
se of nw.....	33	"	"	40.00	"
nw qr, n hf of sw.....	1	85	30	246.24	"
sw of sw, se qr.....	1	"	"	200.00	"
all of.....	3	"	"	644.62	"
e hf, ne of nw.....	5	"	"	359.88	"
n hf of sw.....	5	"	"	80.00	"
ne qr, n hf of nw.....	7	"	"	235.79	"
sw qr, sw qr of se.....	7	"	"	192.28	"
e hf of se.....	7	"	"	80.00	"
all of.....	9	"	"	640.00	"
w hf of ne, w hf.....	11	"	"	400.00	"
w hf of se.....	11	"	"	80.00	"
all of.....	13	"	"	640.00	"
ne qr, w hf.....	15	"	"	480.00	"
e hf of ne, sw of ne.....	17	"	"	120.00	"
ne of nw, sw of nw.....	17	"	"	80.00	"
sw qr, nw of se.....	17	"	"	200.00	"
e hf of se.....	17	"	"	80.00	"
e hf of ne, nw of ne.....	19	"	"	120.00	"
e hf of nw, s hf.....	19	"	"	394.85	"
ne qr, ne qr of nw.....	21	"	"	200.00	"
nw of sw, e hf of sw.....	21	"	"	120.00	"
w hf of se, se of se.....	21	"	"	120.00	"
ne of ne, sw of ne.....	29	"	"	80.00	"
se of ne, w hf of nw.....	31	"	"	120.40	"
w hf of sw.....	31	"	"	82.80	"
sw of sw.....	5	82	31	40.00	"
sw of nw, sw of sw.....	7	"	"	88.51	"
sw of se.....	13	"	"	40.00	"
s hf.....	21	"	"	320.00	"
nw of ne, w hf of sw.....	25	"	"	120.00	"
ne of sw.....	25	"	"	40.00	"
se of ne, w hf of ne.....	27	"	"	120.00	"
ne of se, s hf of se.....	27	"	"	120.00	"
nw of nw.....	33	"	"	40.00	"
ne of sw.....	35	"	"	40.00	"
sw of sw.....	17	83	31	40.00	"
w hf of sw.....	19	"	"	81.98	"
nw of nw, w hf of sw.....	31	"	"	127.87	"
lots 1, 2, 4, 5 and w hf of sw.....	1	84	31	298.42	"
n hf of ne, ne of nw.....	3	"	"	166.44	"
se of nw, nw of sw.....	7	"	"	68.88	"
w hf of nw.....	7	"	"	58.10	"
n hf of ne.....	13	"	"	80.00	"
sw of nw.....	25	"	"	40.00	"
ne of nw.....	27	"	"	40.00	"
all of.....	1	85	31	637.68	"
se qr, n hf.....	3	"	"	479.04	"
n hf of sw, se of sw.....	3	"	"	120.00	"
s hf of ne, nw of ne.....	5	"	"	118.49	"
nw qr, s hf.....	5	"	"	476.76	"
nw of ne, nw qr.....	7	"	"	185.11	"
n hf of sw, sw of se.....	7	"	"	112.84	"
e hf of se.....	7	"	"	80.00	"
ne qr, ne of nw.....	9	"	"	200.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
s hf of nw, sw qr.....	9	85	31	240.00	Greene.
nw of se, e hf of se.....	9	"	"	120.00	"
n hf of ne, sw of ne.....	13	"	"	120.00	"
ne of nw, e hf of sw.....	13	"	"	120.00	"
ne of se.....	13	"	"	40.00	"
se of nw, w hf of nw.....	19	"	"	107.33	"
n hf of sw.....	19	"	"	74.28	"
sw of ne, ne of se.....	23	"	"	80.00	"
nw of nw, sw of sw.....	25	"	"	80.00	"
ne of sw, w hf of se.....	25	"	"	120.00	"
w hf of nw, ne of se.....	27	"	"	120.00	"
ne of ne, n hf of se.....	29	"	"	120.00	"
se of se.....	29	"	"	40.00	"
ne qr, se of nw.....	35	"	"	200.00	"
s hf of sw, w hf of se.....	35	"	"	160.00	"
se of se.....	35	"	"	40.00	"
n hf, se qr.....	1	82	32	510.42	"
n hf, n hf of sw.....	3	"	"	424.90	"
se of sw.....	3	"	"	40.00	"
n hf of ne, nw qr.....	5	"	"	268.34	"
sw of ne, s hf.....	5	"	"	360.00	"
sw qr.....	7	"	"	165.28	"
nw of se.....	9	"	"	40.00	"
nw qr, ne of sw.....	11	"	"	200.00	"
s hf of sw.....	11	"	"	80.00	"
ne of se.....	11	"	"	40.00	"
n hf of ne.....	17	"	"	80.00	"
w hf of ne, sw qr.....	19	"	"	207.24	"
ne qr, sw qr.....	21	"	"	320.00	"
s hf of ne, e hf of se.....	25	"	"	160.00	"
e hf of ne.....	27	"	"	80.00	"
nw of sw.....	17	83	32	40.00	"
ne qr, w hf.....	19	"	"	487.64	"
nw of se.....	19	"	"	40.00	"
nw qr.....	27	"	"	160.00	"
ne qr, w hf.....	31	"	"	494.50	"
ne of se, sw of se.....	31	"	"	80.00	"
e hf, se of sw.....	33	"	"	360.00	"
se of ne.....	35	"	"	40.00	"
nw of ne, se qr.....	5	85	32	199.41	"
sw of ne, w hf of nw.....	13	"	"	120.00	"
w hf of nw, w hf of sw.....	19	"	"	148.76	"
s hf of ne.....	23	"	"	80.00	"
se of ne.....	25	"	"	40.00	"
Total.....				25,359.96	
sw of nw.....	1	86	17	40.00	Grundy.
n hf of ne, n hf of nw.....	3	"	"	137.92	"
sw of nw.....	3	"	"	40.00	"
n hf of ne, n hf of nw.....	5	"	"	138.38	"
sw of se, se of nw.....	5	"	"	80.00	"
sw of sw.....	9	"	"	40.00	"
sw of ne, sw of sw.....	15	"	"	80.00	"
w hf of nw, w hf of sw.....	19	"	"	190.80	"
sw of sw.....	23	"	"	40.00	"
s hf of se.....	27	"	"	80.00	"
w hf of se.....	31	"	"	80.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acres	IN WHAT COUNTY SITUATED.
sw of sw, nw of se.....	33	86	17	80.00	Grundy.
nw of se.....	35	"	"	40.00	"
sw of sw.....	19	87	17	44.10	"
w hf of nw, w hf of sw.....	31	"	"	188.18	"
n hf of ne, n hf of nw.....	1	86	18	155.48	"
s hf of se.....	5	"	"	80.00	"
ne of ne.....	11	"	"	40.00	"
nw of nw.....	13	"	"	40.00	"
s hf of ne.....	19	"	"	80.00	"
n hf of ne.....	25	"	"	80.00	"
nw of se.....	35	"	"	40.00	"
sw of ne, sw of se.....	29	87	18	80.00	"
se of ne.....	31	"	"	40.00	"
e hf of ne.....	33	"	"	80.00	"
e hf of se.....	35	"	"	80.00	"
Total.....				2,094.86	
n hf of ne, n hf of nw.....	5	81	30	141.26	Guthrie.
nw of se.....	15	86	23	40.00	Hamilton.
ne of se.....	19	"	"	40.00	"
w hf of se.....	33	"	"	80.00	"
lots 1 and 2, se of nw.....	15	86	24	116.48	"
ne of nw, s hf of nw.....	17	"	"	120.00	"
sw qr.....	17	"	"	160.00	"
ne of nw, s hf of nw.....	19	"	"	122.48	"
sw qr, sw of se.....	19	"	"	205.70	"
w hf of ne, w hf of se.....	29	"	"	160.00	"
w hf, se qr.....	31	"	"	495.12	"
s hf of ne.....	31	"	"	80.00	"
s hf of ne, s hf of nw.....	13	86	25	160.00	"
n hf of sw, se of sw.....	13	"	"	120.00	"
n hf of se.....	13	"	"	80.00	"
e hf of ne, sw of ne.....	25	"	"	120.00	"
nw of se, s hf of se.....	25	"	"	120.00	"
nw of sw.....	27	"	"	40.00	"
ne of nw.....	29	"	"	40.00	"
ne of ne, sw of ne.....	13	86	26	80.00	"
w hf of nw, s hf.....	13	"	"	400.00	"
ne qr, n hf of nw.....	23	"	"	240.00	"
ne of se.....	23	"	"	40.00	"
ne qr, w hf of sw.....	25	"	"	240.00	"
se of sw, se of se.....	25	"	"	80.00	"
s hf of se, n hf of ne.....	27	"	"	160.00	"
all of.....	35	"	"	640.00	"
Total.....				4,179.78	
nw of nw.....	5	86	19	39.91	Hardin.
ne qr.....	19	86	20	160.00	"
s hf of nw.....	31	87	20	55.89	"
w hf of nw.....	33	"	"	80.00	"
ne qr, n hf of sw.....	3	86	21	238.88	"
sw qr.....	5	"	"	160.00	"
w hf of nw, w hf of sw.....	7	"	"	92.18	"
se of sw.....	7	"	"	40.00	"
w hf of nw.....	15	"	"	80.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
ne of sw, s hf of sw.....	17	86	21	120.00	Hardin.
w hf of nw, w hf of sw.....	19	"	"	93.40	"
sw of se.....	27	"	"	40.00	"
se of nw, w hf of nw.....	31	"	"	86.32	"
sw qr.....	31	"	"	126.64	"
all of.....	7	86	22	624.58	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	624.98	"
all of.....	21	"	"	640.00	"
w hf.....	23	"	"	320.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	627.16	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
Total.....				10,009.94	
sw of ne, se of nw.....	1	81	43	86.00	Harrison.
sw of sw.....	3	"	"	40.00	"
e hf of ne.....	5	"	"	81.47	"
sw of nw.....	11	"	"	40.00	"
ne of nw, s hf of nw.....	17	"	"	120.00	"
s hf of se.....	1	81	44	80.00	"
e hf, sw qr.....	3	"	"	477.84	"
n hf of nw.....	3	"	"	75.22	"
e hf of ne, ne of sw.....	5	"	"	119.78	"
se qr.....	5	"	"	160.00	"
all of.....	9	"	"	640.00	"
nw qr, w hf of sw.....	11	"	"	240.00	"
all of.....	13	"	"	640.00	"
ne qr, n hf of nw.....	15	"	"	240.00	"
ne qr, e hf of nw.....	17	"	"	240.00	"
nw of nw, s hf of sw.....	17	"	"	120.00	"
s hf of se.....	17	"	"	80.00	"
n hf.....	21	"	"	320.00	"
Total.....				3,794.31	
all of.....	1	86	39	650.22	Ida.
all of.....	3	"	"	651.06	"
all of.....	5	"	"	647.66	"
all of.....	7	"	"	622.06	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	627.26	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
all of.....	31	86	39	627.20	Ida.
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
n hf of ne, n hf of nw	1	87	39	213.87	"
n hf of ne, n hf of nw	3	"	"	192.72	"
n hf of ne, n hf of nw	5	"	"	181.64	"
w hf of nw, w hf of sw.....	7	"	"	135.88	"
sw of sw.....	19	"	"	36.88	"
se qr.....	21	"	"	160.00	"
sw of sw.....	23	"	"	40.00	"
sw qr, w hf of se.....	27	"	"	240.00	"
ne of se.....	27	"	"	40.00	"
sw of nw, sw qr.....	29	"	"	200.00	"
w hf.....	31	"	"	306.78	"
all of.....	33	"	"	640.00	"
ne qr, s hf.....	35	"	"	480.00	"
n hf of ne, n hf of nw	1	88	39	256.72	"
nw of se.....	1	"	"	40.00	"
n hf of ne, n hf of nw	3	"	"	273.85	"
se of ne, n hf of ne	5	"	"	184.51	"
n hf of nw	5	"	"	145.27	"
w hf of nw, w hf of sw.....	7	"	"	124.60	"
nw qr, nw of se	9	"	"	200.00	"
e hf of ne, w hf of nw.....	11	"	"	160.00	"
w hf of sw, se of sw.....	11	"	"	120.00	"
se qr.....	11	"	"	160.00	"
e hf.....	13	"	"	320.00	"
se of nw, sw of sw	15	"	"	80.00	"
s hf.....	17	"	"	320.00	"
s hf of ne, w hf.....	19	"	"	369.24	"
se qr.....	19	"	"	160.00	"
s hf, nw of nw	21	"	"	360.00	"
s hf.....	23	"	"	320.00	"
all of.....	25	"	"	640.00	"
n hf, se qr.....	27	"	"	480.00	"
n hf, nw of sw	29	"	"	360.00	"
se qr.....	29	"	"	160.00	"
w hf of sw	31	"	"	64.99	"
w hf of nw.....	33	"	"	80.00	"
se of ne.....	35	"	"	40.00	"
s hf.....	13	89	39	320.00	"
all of	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	656.76	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	659.04	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	86	40	638.35	"
all of.....	3	"	"	639.28	"
all of.....	5	"	"	641.94	"
all of.....	7	"	"	590.36	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acres	IN WHAT COUNTY SITUATED.
all of.....	13	86	40	640.00	Ida.
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	600.24	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	611.56	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
ne of ne.....	1	87	40	39.81	"
n hf, n hf of se.....	3	"	"	386.72	"
all of.....	5	"	"	628.22	"
all of.....	7	"	"	589.60	"
nw qr, ne of se.....	9	"	"	200.00	"
n hf, w hf of sw.....	17	"	"	400.00	"
w hf of nw.....	19	"	"	51.79	"
se of ne.....	21	"	"	40.00	"
e hf of se.....	29	"	"	80.00	"
w hf, se qr.....	31	"	"	431.48	"
w hf of ne, se qr.....	33	"	"	240.00	"
nw of sw, ne of ne.....	35	"	"	80.00	"
e hf of se.....	35	"	"	80.00	"
n hf of ne, n hf of nw.....	1	88	40	287.48	"
sw of nw, sw qr.....	1	"	"	200.00	"
all of.....	3	"	"	770.44	"
all of.....	5	"	"	767.58	"
all of.....	7	"	"	598.98	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	592.72	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
e hf.....	25	"	"	320.00	"
nw qr, nw of sw.....	27	"	"	200.00	"
se qr.....	27	"	"	160.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	592.60	"
all of.....	33	"	"	640.00	"
s hf of sw.....	35	"	"	80.00	"
all of.....	13	89	40	640.00	"
all of.....	15	"	"	640.00	"
s hf.....	17	"	"	320.00	"
all of.....	19	"	"	643.28	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	680.70	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	86	41	546.18	"
all of.....	3	"	"	648.64	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
e hf, s hf of sw.....	5	86	41	400.27	Ida.
ne of nw, w hf of nw.....	7	"	"	92.62	"
s hf, se of ne.....	7	"	"	332.74	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	590.96	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	595.00	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	87	41	634.28	"
all of.....	3	"	"	632.64	"
all of.....	5	"	"	628.72	"
all of.....	7	"	"	573.88	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	579.12	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	587.48	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	88	41	771.34	"
all of.....	3	"	"	765.72	"
all of.....	5	"	"	767.22	"
all of.....	7	"	"	519.88	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	540.00	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	567.58	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
s hf of.....	13	69	41	320.00	"
s hf of.....	15	"	"	320.00	"
all of.....	19	"	"	660.92	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
all of.....	25	89	41	640.00	Ida.
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	665.64	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
Total.....				90,272.13	
		N E			
se of nw.....	29	85	1	40.00	Jackson.
ne of ne.....	31	"	"	40.00	"
sw of sw.....	33	"	"	40.00	"
unnumbered lot.....	13	84	3	2.40	"
sw of ne.....	13	85	3	40.00	"
ne of nw.....	23	"	"	40.00	"
ne of nw.....	13	86	3	40.00	"
nw of sw.....	7	85	4	35.25	"
nw of nw.....	31	"	"	36.09	"
ne of sw.....	29	85	6	40.00	"
Total.....				353.74	
		N W			
nw of sw.....	13	85	1	40.00	Jones.
ne of nw.....	23	"	"	40.00	"
se of sw, se of ne.....	27	"	"	80.00	"
nw of se.....	23	86	1	40.00	"
ne of nw.....	7	83	2	40.00	"
se of sw.....	17	83	2	40.00	"
nw of sw.....	33	84	2	40.00	"
sw of sw.....	7	85	2	37.47	"
ne of nw.....	31	86	2	40.00	"
nw of se.....	19	83	3	40.00	"
ne of se.....	31	84	3	40.00	"
nw of se.....	13	86	3	40.00	"
se of se.....	25	"	"	40.00	"
sw of sw.....	35	"	"	40.00	"
Total.....				597.47	
		N W			
lot 1.....	1	84	5	27.90	Linn.
lot 2.....	7	85	5	59.00	"
nw of ne.....	13	"	"	40.00	"
sw of sw.....	19	"	"	36.35	"
lots 7 and 8.....	35	"	"	78.75	"
e hf of se.....	3	86	5	80.00	"
lot 2.....	11	85	6	38.00	"
fraction on west or right bank of river.....	11	"	"	.16	"
fraction on left bank of river.....	15	"	"	2.27	"
se of sw.....	9	86	6	40.00	"
se of sw, sw of se.....	15	"	"	80.00	"
nw of sw.....	19	"	"	35.75	"
lot 1.....	33	"	"	57.75	"
lot 7 on island.....	27	83	7	9.38	"
sw of nw.....	19	85	8	42.55	"
lot 1, sw of ne.....	29	"	"	41.06	"
Total.....				668.92	

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge.	Acr's	IN WHAT COUNTY SITUATED.
se of nw, nw of sw.....	1	82	18	80.00	Marshall.
sw of se.....	1	"	"	40.00	"
sw of sw.....	5	82	18	40.00	"
sw of se.....	5	82	19	40.00	"
se of ne.....	17	"	"	40.00	"
sw of se.....	29	83	17	40.00	"
sw of ne.....	31	"	"	40.00	"
se of ne, ne of sw.....	9	83	18	80.00	"
nw of se.....	15	"	"	40.00	"
s hf of sw.....	33	"	"	80.00	"
se of sw.....	5	83	19	40.00	"
w hf of sw.....	19	"	"	71.76	"
se of se.....	23	"	"	40.00	"
w hf of nw.....	7	83	20	57.88	"
ne of ne, sw of sw.....	5	84	17	96.80	"
se of nw.....	23	84	20	40.00	"
ne of nw, w hf of nw.....	31	"	"	88.20	"
w hf of sw.....	31	"	"	51.08	"
sw of sw.....	35	"	"	40.00	"
se of ne.....	9	85	17	40.00	"
sw of se.....	21	"	"	40.00	"
ne of se.....	29	"	"	40.00	"
ne of se.....	31	"	"	40.00	"
n hf of nw, ne of sw.....	1	85	18	119.57	"
n hf of nw.....	3	"	"	80.27	"
sw of ne.....	5	"	"	40.00	"
nw of se.....	9	85	20	40.00	"
nw of ne.....	21	"	"	40.00	"
Total.....				1,525.56	
e hf, n hf of nw.....	1	82	42	411.44	Monona.
se of nw.....	1	"	"	40.00	"
all of.....	3	"	"	657.70	"
all of.....	5	"	"	660.24	"
all of.....	7	"	"	653.34	"
e hf of ne, s hf.....	9	"	"	400.00	"
all of.....	11	"	"	640.00	"
n hf, w hf of sw.....	15	"	"	400.00	"
n hf of se, se of se.....	15	"	"	120.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	655.36	"
all of.....	21	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	656.12	"
all of.....	1	83	42	648.96	"
all of.....	3	"	"	648.52	"
ne qr, sw qr.....	5	"	"	328.79	"
all of.....	7	"	"	648.48	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
ne of nw, w hf of nw.....	19	"	"	125.11	"
n hf of sw.....	19	"	"	83.95	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
all of.....	29	82	42	640.00	Monona.
all of.....	31	"	"	648.58	"
all of.....	35	"	"	640.00	"
e hf.....	1	84	42	320.29	"
all of.....	5	"	"	655.32	"
all of.....	7	"	"	635.72	"
all of.....	9	"	"	640.00	"
e hf, se of nw.....	11	"	"	360.00	"
sw qr.....	11	"	"	160.00	"
all of.....	13	"	"	640.00	"
e hf of ne, se qr.....	15	"	"	240.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	642.40	"
all of.....	21	"	"	640.00	"
n hf, sw qr, w hf of se.....	25	"	"	560.00	"
all of.....	29	"	"	640.00	"
nw qr, e hf of sw.....	31	"	"	243.59	"
e hf.....	31	"	"	320.00	"
n hf, sw qr.....	33	"	"	480.00	"
nw of se.....	33	"	"	40.00	"
e hf of ne, nw of ne.....	35	"	"	120.00	"
nw qr, w hf of sw.....	35	"	"	240.00	"
se of sw, s hf of se.....	35	"	"	120.00	"
all of.....	1	85	42	631.56	"
all of.....	3	"	"	631.54	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
n hf, sw qr.....	25	"	"	480.00	"
se of se.....	25	"	"	40.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	640.80	"
all of.....	33	"	"	640.00	"
nw of se.....	1	82	43	40.00	"
se of ne, n hf of ne.....	3	"	"	125.85	"
n hf of nw, e hf of se.....	3	"	"	165.05	"
se of se.....	7	"	"	40.00	"
nw of sw, nw of se.....	9	"	"	80.00	"
nw of se.....	11	"	"	40.00	"
sw of ne, w hf of sw.....	13	"	"	120.00	"
n hf of ne, w hf of sw.....	15	"	"	160.00	"
n hf of se.....	15	"	"	80.00	"
ne of ne, sw of ne.....	17	"	"	80.00	"
nw of se.....	17	"	"	40.00	"
nw of se.....	21	"	"	40.00	"
nw of nw, n hf of se.....	33	"	"	120.00	"
n hf of ne.....	1	83	43	86.32	"
n hf of ne, se of ne.....	3	"	"	124.83	"
w hf of nw, w hf of sw.....	3	"	"	163.04	"
nw of ne, nw of sw.....	5	"	"	85.35	"
nw of ne.....	11	"	"	40.00	"
sw of ne, ne of se.....	13	"	"	80.00	"
w hf of nw, w hf of se.....	15	"	"	160.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
ne qr.	21	83	43	160.00	Monona.
n hf of sw.	23	"	"	80.00	"
e hf of nw.	27	"	"	80.00	"
ne qr, s hf.	29	"	"	480.00	"
all of.	31	"	"	642.88	"
all of.	33	"	"	640.00	"
w hf of ne, w hf.	35	"	"	400.00	"
se qr.	35	"	"	160.00	"
e hf, e hf of sw.	3	84	43	404.92	"
sw of sw.	3	"	"	40.00	"
s hf of ne, nw qr.	5	"	"	251.98	"
nw of sw, n hf of se.	5	"	"	120.00	"
n hf of ne, sw of ne.	7	"	"	120.00	"
nw qr, nw of sw.	7	"	"	196.25	"
e hf, e hf of sw.	9	"	"	400.00	"
sw of sw.	9	"	"	40.00	"
all of.	11	"	"	640.00	"
all of.	13	"	"	640.00	"
se of ne, w hf of ne.	15	"	"	120.00	"
w hf, se qr.	15	"	"	480.00	"
e hf of ne, s hf of sw.	17	"	"	160.00	"
w hf.	21	"	"	320.00	"
all of.	23	"	"	640.00	"
w hf.	25	"	"	320.00	"
e hf, w hf of nw.	27	"	"	400.00	"
w hf of sw.	27	"	"	80.00	"
all of.	31	"	"	633.92	"
e hf of ne, w hf of nw.	33	"	"	160.00	"
w hf of sw, e hf of se.	33	"	"	160.00	"
all of.	35	"	"	640.00	"
all of.	1	85	43	633.54	"
all of.	3	"	"	629.60	"
all of.	5	"	"	627.52	"
all of.	7	"	"	636.60	"
n hf of ne, sw of ne.	9	"	"	120.00	"
w hf, sw of se.	9	"	"	360.00	"
all of.	11	"	"	640.00	"
nw of nw.	13	"	"	40.00	"
e hf of ne, sw of ne.	15	"	"	120.00	"
s hf of nw, s hf.	15	"	"	400.00	"
all of.	17	"	"	640.00	"
all of.	19	"	"	634.90	"
w hf, se of se.	21	"	"	360.00	"
nw of nw.	23	"	"	40.00	"
n hf, sw qr, w hf of se.	25	"	"	560.00	"
e hf of nw, e hf of sw.	27	"	"	160.00	"
sw of sw.	27	"	"	40.00	"
all of.	29	"	"	640.00	"
all of.	31	"	"	633.28	"
n hf, n hf of sw.	33	"	"	400.00	"
se of sw.	33	"	"	40.00	"
ne qr, e hf of nw.	35	"	"	240.00	"
s hf.	35	"	"	320.00	"
all of.	1	82	40	646.08	"
e hf, e hf of nw.	3	"	"	402.29	"
sw of sw, e hf of sw.	3	"	"	120.00	"
all of.	11	"	"	640.00	"
n hf, n hf of sw.	13	"	"	400.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	R'ng	Ac's	IN WHAT COUNTY SITUATED.
sw of sw, n hf of ne.	13	82	40	120.00	Monona.
se of se.	13	"	"	40.00	"
e hf, se of nw.	15	"	"	360.00	"
sw of sw, e hf of sw.	15	"	"	120.00	"
e hf of ne, nw of ne.	21	"	"	120.00	"
se qr.	21	"	"	160.00	"
all of.	23	"	"	640.00	"
se of ne, w hf of ne.	25	"	"	120.00	"
w hf, w hf of se.	25	"	"	400.00	"
ne of se.	25	"	"	40.00	"
all of.	27	"	"	640.00	"
nw of ne, sw of se.	33	82	44	80.00	"
e hf of se.	33	"	"	80.00	"
ne of ne, w hf of ne.	35	"	"	120.00	"
w hf, w hf of se.	35	"	"	400.00	"
se of se.	35	"	"	40.00	"
nw of nw, e hf of sw.	1	83	44	124.30	"
se qr.	1	"	"	160.00	"
nw of ne, w hf.	3	"	"	358.02	"
se of ne, sw of sw.	11	"	"	80.00	"
s hf.	13	"	"	320.00	"
nw of ne, se of nw.	15	"	"	80.00	"
all of.	23	"	"	640.00	"
all of.	25	"	"	640.00	"
e hf, se of nw.	27	"	"	360.00	"
se of sw.	27	"	"	40.00	"
all of.	35	"	"	640.00	"
all of.	1	84	44	669.84	"
all of.	3	"	"	664.00	"
e hf of se.	5	"	"	80.00	"
n hf ne, w hf.	9	"	"	400.00	"
se qr.	9	"	"	160.00	"
all of.	11	"	"	640.00	"
nw qr, nw of sw.	13	"	"	200.00	"
all of.	15	"	"	640.00	"
all of.	17	"	"	640.00	"
all of.	21	"	"	640.00	"
ne qr, w hf.	23	"	"	480.00	"
ne qr, e hf of nw.	27	"	"	240.00	"
nw of nw, s hf.	27	"	"	360.00	"
ne qr.	29	"	"	160.00	"
e hf of ne, se of nw.	33	"	"	120.00	"
w hf of nw, nw of sw.	35	"	"	120.00	"
se of ne, e hf of sw.	1	85	44	120.00	"
se qr.	1	"	"	160.00	"
n hf of ne, ne of nw.	3	"	"	119.28	"
sw of nw, nw of sw.	3	"	"	80.00	"
e hf, nw qr.	5	"	"	482.00	"
nw of sw, nw qr.	9	"	"	200.00	"
s hf of ne, ne of se.	11	"	"	120.00	"
s hf of se.	11	"	"	80.00	"
all of.	13	"	"	640.00	"
se qr.	15	"	"	160.00	"
ne of ne, nw of sw.	17	"	"	80.00	"
nw of se.	17	"	"	40.00	"
e hf, e hf of nw.	19	"	"	400.00	"
ne qr, n hf of nw.	23	"	"	240.00	"
s hf.	23	"	"	320.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
all of.....	25	85	44	640.00	Monona.
ne qr.....	27	"	"	160.00	"
ne of nw, se of se.....	33	"	"	80.00	"
se of ne, sw of nw.....	3	82	45	80.00	"
sw qr.....	3	"	"	160.00	"
e hf of se.....	5	"	"	80.00	"
sw of nw, w hf of sw.....	7	"	"	120.00	"
n hf of ne, w hf.....	9	"	"	400.00	"
lot 1.....	19	"	"	2.80	"
nw of nw, s hf of nw.....	21	"	"	120.00	"
ne qr.....	7	83	45	160.00	"
s hf of ne.....	15	"	"	80.00	"
sw of ne, w hf.....	23	"	"	360.00	"
e hf of nw, ne of sw.....	29	"	"	120.00	"
n hf of se, se of se.....	29	"	"	120.00	"
ne qr, e hf of nw, ne of se.....	33	"	"	280.00	"
lot 1.....	31	"	"	24.20	"
nw of nw.....	19	84	45	39.70	"
nw of nw.....	35	"	"	40.00	"
e hf.....	1	85	45	323.91	"
e hf, sw qr.....	5	"	"	479.56	"
all of.....	7	"	"	634.00	"
all of.....	9	"	"	640.00	"
w hf.....	15	"	"	320.00	"
all of.....	17	"	"	640.00	"
ne qr, e hf of nw.....	21	"	"	240.00	"
s hf.....	21	"	"	320.00	"
nw qr, s hf.....	27	"	"	480.00	"
e hf, e hf of nw.....	33	"	"	400.00	"
e hf of sw.....	33	"	"	80.00	"
all of.....	35	"	"	640.00	"
lots 1, 2, 3, 4, 5.....	13	82	46	258.19	"
se of ne, n hf of ne.....	5	84	46	128.60	"
nw of nw, e hf of se.....	5	"	"	123.10	"
s hf of sw.....	7	"	"	81.59	"
n hf of nw, se of nw.....	13	"	"	120.00	"
ne of sw.....	13	"	"	40.00	"
s hf.....	17	"	"	320.00	"
ne of nw, s hf of nw.....	19	"	"	122.10	"
lots 1, 2, ne of sw.....	19	"	"	120.32	"
se qr.....	19	"	"	160.00	"
all of.....	21	"	"	640.00	"
lots 1, 2, 3, 4.....	29	"	"	176.38	"
ne qr, lots 1, 2, 3.....	33	"	"	278.90	"
sw of sw.....	33	"	"	40.00	"
lots 3, 4, 6, 7, 8.....	35	"	"	276.41	"
n hf.....	5	85	46	327.46	"
n hf of ne, w hf.....	7	"	"	389.46	"
ne of ne.....	15	"	"	40.00	"
se qr.....	33	"	"	160.00	"
n hf, nw of sw.....	3	85	47	383.94	"
w hf of ne, nw qr.....	5	"	"	262.05	"
w hf of sw, w hf of se.....	5	"	"	160.00	"
lots 1, 2, 3, 4.....	7	"	"	211.15	"
sw of nw.....	9	"	"	40.00	"
se of nw.....	11	"	"	40.00	"
se of ne, w hf of ne.....	13	"	"	120.00	"
sw qr.....	13	"	"	160.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
ne of ne, n hf of nw	15	85	47	120.00	Monona.
s hf of ne, se of nw	17	"	"	120.00	"
w hf of nw, nw of sw	17	"	"	120.00	"
e hf of sw, se qr	17	"	"	240.00	"
ne qr, e hf of nw	21	"	"	240.00	"
nw of nw, e hf of se	21	"	"	120.00	"
all of	23	"	"	640.00	"
sw of nw	5	83	46	40.00	"
Total				87,291.03	
nw of ne	3	86	35	39.00	Sac.
sw of ne	5	"	"	40.00	"
se of sw	15	"	"	40.00	"
w hf, w hf of se	19	"	"	394.88	"
w hf nw, sw qr	21	"	"	240.00	"
n hf of se	25	"	"	80.00	"
nw qr, e hf of sw	27	"	"	240.00	"
w hf of se	27	"	"	80.00	"
all of	29	"	"	640.00	"
all of	31	"	"	643.40	"
all of	33	"	"	640.00	"
nw qr	35	"	"	160.00	"
all of	1	87	35	716.06	"
all of	3	"	"	717.98	"
ne qr, e hf of nw	5	"	"	289.23	"
n hf of se	5	"	"	80.00	"
w hf of nw, w hf of sw	7	"	"	131.74	"
ne of ne, sw of nw	9	"	"	80.00	"
sw of se	9	"	"	40.00	"
all of	11	"	"	640.00	"
n hf ne, nw qr	13	"	"	240.00	"
ne of ne	15	"	"	40.00	"
e hf of nw	23	"	"	80.00	"
s hf of nw	29	"	"	80.00	"
w hf of nw, w hf of sw	31	"	"	148.36	"
nw of se	35	"	"	40.00	"
s hf	25	88	35	320.00	"
all of	27	"	"	640.00	"
all of	33	"	"	640.00	"
all of	35	"	"	640.00	"
all of	1	86	36	615.76	"
all of	3	"	"	497.47	"
all of	5	"	"	632.00	"
all of	7	"	"	612.24	"
all of	9	"	"	640.00	"
all of	11	"	"	640.00	"
all of	13	"	"	640.00	"
all of	15	"	"	640.00	"
all of	17	"	"	640.00	"
all of	19	"	"	612.96	"
all of	21	"	"	640.00	"
all of	23	"	"	640.00	"
all of	25	"	"	640.00	"
all of	27	"	"	640.00	"
all of	29	"	"	640.00	"
all of	31	"	"	611.24	"
all of	33	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
all of.....	35	86	36	640.00	Sac.
e hf of ne, e hf of se.....	1	87	36	181.67	"
all of.....	3	"	"	708.56	"
all of.....	5	"	"	708.44	"
all of.....	7	"	"	588.08	"
all of.....	9	"	"	640.00	"
se of ne, w hf of ne.....	11	"	"	120.00	"
nw qr, s hf.....	11	"	"	480.00	"
ne qr, e hf of nw.....	13	"	"	240.00	"
sw of sw, ne of se.....	13	"	"	80.00	"
s hf of se.....	13	"	"	80.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	591.40	"
all of.....	21	"	"	640.00	"
se of ne, w hf of ne.....	23	"	"	120.00	"
w hf, se qr.....	23	"	"	480.00	"
all of.....	25	"	"	640.00	"
n hf, nw of sw.....	27	"	"	360.00	"
se of sw, se qr.....	27	"	"	200.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	606.28	"
all of.....	33	"	"	413.55	"
lots 1, 2, 3, 4, 5, s hf of se.....	35	"	"	299.70	"
se of ne, n hf of ne.....	35	"	"	120.00	"
all of.....	7	88	36	589.80	"
all of.....	9	"	"	640.00	"
e hf of se, nw of se.....	13	"	"	120.00	"
s hf.....	15	"	"	320.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	583.00	"
all of.....	21	"	"	640.00	"
nw qr.....	23	"	"	160.00	"
nw of nw.....	25	"	"	40.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	598.40	"
all of.....	33	"	"	640.00	"
w hf of ne, w hf.....	35	"	"	400.00	"
w hf of se, ne of se.....	35	"	"	120.00	"
s hf.....	31	89	36	331.71	"
all of.....	1	86	37	631.04	"
all of.....	3	"	"	631.08	"
all of.....	5	"	"	633.54	"
all of.....	7	"	"	616.16	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	630.56	"
se of se, w hf of se.....	21	"	"	120.00	"
ne qr, w hf.....	21	"	"	480.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	637.76	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
s hf of ne, ne of ne.....	33	86	37	120.00	Sac,
se of nw, s hf.....	33	"	"	360.00	"
s hf of ne, nw of ne.....	35	"	"	120.00	"
nw qr, s hf.....	35	"	"	480.00	"
all of.....	1	87	37	706.26	"
n hf of ne, n hf of nw.....	3	"	"	225.88	"
n hf.....	5	"	"	381.70	"
nw qr, s hf.....	7	"	"	454.96	"
sw of sw, s hf of se.....	11	"	"	120.00	"
all of.....	13	"	"	640.00	"
e hf of ne, e hf of se.....	15	"	"	160.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	617.76	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	617.48	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
n hf, sw qr.....	1	88	37	547.16	"
n hf of ne, n hf of nw.....	3	"	"	243.40	"
ne qr, n hf of nw.....	5	"	"	331.95	"
all of.....	7	"	"	608.80	"
ne qr.....	11	"	"	160.00	"
n hf, w hf of sw.....	13	"	"	400.00	"
se of sw, s hf of se.....	13	"	"	120.00	"
sw of sw.....	15	"	"	40.00	"
s hf of sw.....	17	"	"	80.00	"
all of.....	19	"	"	615.36	"
sw of sw.....	21	"	"	40.00	"
sw of nw, e hf of se.....	23	"	"	120.00	"
ne of ne.....	25	"	"	40.00	"
nw qr, w hf of sw.....	29	"	"	240.00	"
all of.....	31	"	"	613.60	"
se qr.....	33	"	"	160.00	"
e hf.....	35	"	"	320.00	"
s hf.....	19	89	37	335.13	"
s hf.....	27	"	"	320.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	665.24	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	86	38	635.52	"
all of.....	3	"	"	644.00	"
all of.....	5	"	"	646.50	"
all of.....	7	"	"	640.52	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	638.54	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac'r's	IN WHAT COUNTY SITUATED.
all of.....	29	86	38	640.00	Sac.
all of.....	31	"	"	636.24	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	87	38	692.32	"
all of.....	3	"	"	694.82	"
n hf of ne, n hf of nw.....	5	"	"	213.96	"
all of.....	7	"	"	633.32	"
w hf of ne, se of sw.....	9	"	"	120.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
n hf, nw of se.....	15	"	"	360.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	635.52	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	640.80	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	88	38	732.50	"
all of.....	3	"	"	790.32	"
se of ne, n hf of ne.....	5	"	"	167.32	"
n hf of nw, e hf of se.....	5	"	"	207.72	"
all of.....	7	"	"	622.06	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	631.26	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
nw qr, nw of sw.....	25	"	"	200.00	"
w hf of ne, ne of nw.....	27	"	"	120.00	"
s hf.....	27	"	"	320.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	632.78	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
s hf.....	17	89	38	320.00	"
all of.....	19	"	"	661.91	"
all of.....	21	"	"	640.00	"
s hf.....	23	"	"	320.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	666.82	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
Total.....				104,052.48	
se of ne, sw of sw.....	1	82	21	80.00	Story.
ne of se.....	1	"	"	40.00	"
nw of se.....	3	"	"	40.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
ne qr, ne of nw.....	9	82	21	200.00	Story.
sw of nw.....	9	"	"	40.00	"
nw of sw.....	21	"	"	40.00	"
e hf of nw.....	1	83	21	50.77	"
ne of se.....	3	"	"	40.00	"
nw of se.....	7	"	"	40.00	"
sw of sw, sw of se.....	21	"	"	80.00	"
ne of sw.....	23	"	"	40.00	"
ne of sw.....	25	"	"	40.00	"
ne of sw, sw of sw.....	35	"	"	80.00	"
ne of sw.....	3	84	21	40.00	"
sw qr, sw of se.....	7	"	"	171.58	"
ne of se.....	7	"	"	40.00	"
sw of nw, nw of sw.....	15	"	"	80.00	"
ne of se.....	21	"	"	40.00	"
sw of ne, sw of nw.....	27	"	"	80.00	"
ne of se, sw of se.....	35	"	"	80.00	"
n hf of ne, n hf of nw.....	1	85	21	147.82	"
n hf of sw, se of sw.....	3	"	"	120.00	"
w hf of se.....	3	"	"	80.00	"
ne of ne, n hf of nw.....	5	"	"	101.43	"
w hf of nw.....	7	"	"	51.44	"
sw qr, s hf of se.....	23	"	"	240.00	"
n hf, e hf of sw.....	25	"	"	400.00	"
se qr.....	25	"	"	160.00	"
se of nw.....	33	"	"	40.00	"
ne of nw.....	29	82	22	40.00	"
nw of nw, ne of sw.....	9	84	22	80.00	"
sw of se.....	23	"	"	40.00	"
sw of ne.....	25	82	23	40.00	"
se of sw.....	9	83	23	40.00	"
se of nw, ne of sw.....	13	"	"	80.00	"
nw of ne.....	15	"	"	40.00	"
nw of ne.....	9	84	23	40.00	"
se of sw.....	11	"	"	40.00	"
se of nw.....	23	"	"	40.00	"
ne of ne.....	5	85	23	35.56	"
ne of se.....	11	"	"	40.00	"
ne of sw.....	17	"	"	40.00	"
ne of ne.....	21	"	"	40.00	"
nw of sw.....	23	"	"	40.00	"
ne of se.....	33	"	"	40.00	"
se of nw.....	35	"	"	40.00	"
se of nw.....	3	82	24	40.00	"
se of nw, nw of se.....	29	"	"	80.00	"
ne of sw.....	35	"	"	40.00	"
sw of ne, ne of se.....	3	84	24	80.00	"
se of ne.....	7	"	"	40.00	"
n hf of ne, n hf of nw.....	5	85	24	141.18	"
ne of se.....	5	"	"	40.00	"
ne of se.....	9	"	"	40.00	"
se of sw.....	15	"	"	40.00	"
sw of sw.....	19	"	"	44.02	"
nw of se.....	21	"	"	40.00	"
se of sw.....	27	"	"	40.00	"
ne of sw.....	33	"	"	40.00	"
Total.....				4,143.80	

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac'r's	IN WHAT COUNTY SITUATED.
sw of ne	3	82	13	40.00	Tama.
ne of se	9	"	"	40.00	"
e hf of nw	15	"	"	80.00	"
sw of sw	31	83	13	49.35	"
se of nw, nw of nw	1	84	13	83.82	"
ne of ne, sw of se	9	"	"	80.00	"
se of ne	11	"	"	40.00	"
nw of se	9	85	13	40.00	"
se of nw, nw of sw	13	84	14	80.00	"
nw of se	13	"	"	40.00	"
se of nw	15	"	"	40.00	"
sw of sw	19	"	"	50.37	"
ne of sw	23	"	"	40.00	"
sw of ne, nw of sw	27	"	"	80.00	"
ne of se	27	"	"	40.00	"
nw of ne, se of nw	29	"	"	80.00	"
sw of sw	33	"	"	40.00	"
sw of se	35	"	"	40.00	"
nw of se	5	86	14	40.00	"
nw of nw	11	"	"	40.00	"
w hf of sw	15	"	"	80.00	"
nw of ne	3	84	15	43.08	"
ne of nw, sw of ne	13	"	"	80.00	"
ne of ne, nw of sw	11	85	15	80.00	"
nw of sw	19	"	"	40.00	"
ne of ne	15	86	15	40.00	"
w hf of sw	19	"	"	91.74	"
e hf of se	31	"	"	80.00	"
se of se	19	84	16	40.00	"
ne of sw	27	"	"	40.00	"
se of ne	29	"	"	40.00	"
nw of sw	31	"	"	39.83	"
sw of sw	33	"	"	40.00	"
ne of ne	35	"	"	40.00	"
nw of ne, sw of se	5	85	16	80.14	"
se of se	13	"	"	40.00	"
sw qr	25	"	"	160.00	"
ne of se	33	"	"	40.00	"
ne of ne	1	86	16	38.67	"
n hf of nw	3	"	"	71.44	"
ne of ne	7	"	"	40.00	"
w hf of nw	19	"	"	81.68	"
nw of nw, e hf of se	21	"	"	120.00	"
Total				2,510.10	
e hf of ne, sw of ne	19	86	28	120.00	Webster.
sw of sw, w hf of se	19	"	"	121.26	"
w hf of nw, w hf of sw	29	"	"	160.00	"
ne of sw, e hf of se	29	"	"	120.00	"
ne of nw, s hf of nw	31	"	"	121.77	"
sw qr, w hf of se	31	"	"	243.96	"
se of se, w hf of ne	31	"	"	120.00	"
w hf of nw, w hf of sw	33	"	"	160.00	"
s hf of ne, s hf of nw	7	86	29	155.92	"
nw of sw, e hf of sw	7	"	"	116.13	"
se qr	7	"	"	160.00	"
s hf of nw, sw qr	9	"	"	240.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
se of se.....	9	86	29	40.00	Webster.
se of sw.....	13	"	"	40.00	"
n hf, n hf of sw.....	15	"	"	400.00	"
sw of sw, sw of se.....	15	"	"	80.00	"
e hf of se.....	15	"	"	80.00	"
all of.....	17	"	"	640.00	"
s hf of ne, w hf of nw.....	19	"	"	152.84	"
se of nw, s hf.....	19	"	"	352.98	"
all of.....	21	"	"	640.00	"
e hf of se, sw of se.....	23	"	"	120.00	"
ne qr, se of nw.....	25	"	"	200.00	"
w hf of nw, s hf.....	25	"	"	400.00	"
se of ne, n hf of ne.....	27	"	"	120.00	"
w hf, se qr.....	27	"	"	480.00	"
e hf, n hf of nw.....	29	"	"	400.00	"
sw of nw, n hf of sw.....	29	"	"	120.00	"
sw of sw.....	29	"	"	40.00	"
n hf, n hf of sw.....	31	"	"	394.63	"
se of sw, n hf of se.....	31	"	"	120.00	"
all of.....	33	"	"	640.00	"
e hf, n hf of nw.....	35	"	"	400.00	"
se of nw, e hf of sw.....	35	"	"	120.00	"
sw qr, s hf of se.....	3	86	30	240.00	"
s hf.....	5	"	"	320.00	"
e hf, n hf of nw.....	7	"	"	397.79	"
e hf of sw.....	7	"	"	80.00	"
n hf, sw qr.....	9	"	"	480.00	"
w hf of se, ne of se.....	9	"	"	120.00	"
s hf of ne, s hf of nw.....	11	"	"	160.00	"
s hf.....	11	"	"	320.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
e hf, ne of nw.....	17	"	"	360.00	"
w hf of nw, w hf of sw.....	17	"	"	160.00	"
se of sw.....	17	"	"	40.00	"
ne qr, e hf of nw.....	19	"	"	240.00	"
e hf of se, w hf of nw.....	19	"	"	152.71	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
ne qr, n hf of nw.....	25	"	"	240.00	"
se of nw, s hf.....	25	"	"	360.00	"
n hf, sw qr.....	27	"	"	480.00	"
w hf of se, ne of se.....	27	"	"	120.00	"
ne of ne, w hf of ne.....	29	"	"	120.00	"
w hf, se qr.....	29	"	"	480.00	"
e hf, ne of nw.....	31	"	"	360.00	"
w hf of nw, nw of sw.....	31	"	"	104.57	"
se of sw.....	31	"	"	40.00	"
all of.....	33	"	"	640.00	"
e hf, nw qr.....	35	"	"	480.00	"
n hf of sw, sw of sw.....	35	"	"	120.00	"
Total.....				16,994.56	
all of.....	3	86	42	624.40	Woodbury.
all of.....	5	"	"	633.36	"
all of.....	7	"	"	636.76	"
all of.....	9	"	"	640.00	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac'r's	IN WHAT COUNTY SITUATED.
all of.....	11	86	42	640.00	Woodbury.
nw of ne.....	13	"	"	40.00	"
e hf of se.....	13	"	"	80.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	630.60	"
all of.....	21	"	"	640.00	"
se of nw, ne of sw.....	23	"	"	80.00	"
all of.....	25	"	"	640.00	"
ne of ne.....	27	"	"	40.00	"
ne qr, w hf.....	29	"	"	480.00	"
ne qr, w hf, n hf of se.....	31	"	"	537.08	"
e hf of ne, nw of ne.....	33	"	"	120.00	"
nw of sw, e hf of sw.....	33	"	"	120.00	"
se qr.....	33	"	"	160.00	"
all of.....	35	"	"	640.00	"
all of.....	1	87	42	624.74	"
all of.....	3	"	"	633.24	"
s hf of ne, nw of nw.....	5	"	"	114.70	"
se of nw, s hf.....	5	"	"	320.00	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	606.28	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	31	"	"	615.36	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	88	42	765.70	"
all of.....	3	"	"	739.64	"
all of.....	5	"	"	750.54	"
all of.....	7	"	"	614.28	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	619.44	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	616.52	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
e hf, e hf of nw.....	25	89	42	400.00	"
sw qr, nw of nw.....	25	"	"	200.00	"
ne of ne, s hf of ne.....	35	"	"	120.00	"
s hf of nw, s hf.....	35	"	"	400.00	"
n hf of ne, n hf of nw.....	1	86	43	167.42	"
sw qr.....	1	"	"	160.00	"
se of ne, w hf of ne.....	3	"	"	122.62	"
nw qr, s hf.....	3	"	"	485.24	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acres	IN WHAT COUNTY SITUATED.
ne qr, s hf of nw	9	86	43	240.00	Woodbury.
s hf.	9	"	"	320.00	"
n hf, ne of sw	11	"	"	360.00	"
s hf of sw, se qr.	11	"	"	240.00	"
s hf of ne, ne of se.	13	"	"	120.00	"
ne qr.	15	"	"	160.00	"
ne qr, se of nw.	17	"	"	200.00	"
e hf of sw, w hf of se.	17	"	"	160.00	"
ne of se.	17	"	"	40.00	"
n hf, se qr.	21	"	"	480.00	"
ne of ne.	23	"	"	40.00	"
all of.	25	"	"	640.00	"
ne qr.	27	"	"	160.00	"
n hf se.	27	"	"	80.00	"
sw qr.	29	"	"	160.00	"
sw of ne, se of sw.	31	"	"	80.00	"
sw qr, se of se.	33	"	"	200.00	"
all of.	35	"	"	640.00	"
ne qr, n hf of nw.	1	87	43	224.48	"
se of nw, ne of sw.	1	"	"	80.00	"
s hf of sw, se qr.	1	"	"	240.00	"
all of.	3	"	"	630.02	"
w hf of nw.	5	"	"	80.12	"
ne of nw, w hf of nw.	7	"	"	101.45	"
e hf, s hf of sw.	9	"	"	400.00	"
all of.	11	"	"	640.00	"
n hf, sw qr.	13	"	"	480.00	"
n hf of se.	13	"	"	80.00	"
all of.	15	"	"	640.00	"
e hf.	17	"	"	320.00	"
all of.	21	"	"	640.00	"
e hf of sw, s hf of se.	23	"	"	160.00	"
all of.	25	"	"	640.00	"
n hf of nw, sw of nw.	27	"	"	120.00	"
n hf of sw, n hf of se.	27	"	"	160.00	"
se of se.	27	"	"	40.00	"
e hf of ne, se of se.	29	"	"	120.00	"
nw of ne, nw qr.	33	"	"	200.00	"
nw of sw, e hf of se.	33	"	"	120.00	"
n hf.	35	"	"	320.00	"
nw of sw.	11	88	43	40.00	"
sw qr, sw of se.	13	"	"	200.00	"
se of se.	15	"	"	40.00	"
w hf of sw.	21	"	"	80.00	"
sw of se, e hf of se.	23	"	"	120.00	"
e hf, n hf of nw.	25	"	"	400.00	"
sw of nw, w hf of sw.	25	"	"	120.00	"
all of.	29	"	"	640.00	"
se of ne, w hf.	31	"	"	329.72	"
se qr.	31	"	"	160.00	"
nw of nw.	33	"	"	40.00	"
ne of ne, w hf of ne.	35	"	"	120.00	"
n hf of nw.	35	"	"	80.00	"
s hf of sw, s hf of se.	35	"	"	160.00	"
s hf of ne, nw of ne.	1	89	44	123.18	"
se of nw, n hf of nw.	1	"	"	126.72	"
w hf of sw.	1	"	"	80.00	"
all of.	3	"	"	644.82	"

CEDAR RAPIDS & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
all of.	5	86	44	627.84	Woodbury.
all of.	7	"	"	632.92	"
all of.	9	"	"	640.00	"
n hf, sw qr.	11	"	"	480.00	"
n hf of se, se of se.	11	"	"	120.00	"
n hf of ne, sw of ne.	15	"	"	120.00	"
nw of sw.	15	"	"	40.00	"
all of.	17	"	"	640.00	"
all of.	19	"	"	642.86	"
n hf of ne, nw qr.	21	"	"	240.00	"
ne of sw, se of se.	21	"	"	80.00	"
sw of ne, nw of nw.	23	"	"	80.00	"
nw of ne, nw qr.	29	"	"	200.00	"
w hf of sw, se of sw.	29	"	"	120.00	"
sw of se, e hf of se.	29	"	"	120.00	"
n hf, sw of sw.	31	"	"	364.75	"
e hf of sw, se qr.	31	"	"	240.00	"
ne of ne, w hf of ne.	33	"	"	120.00	"
nw qr, w hf of sw.	33	"	"	240.00	"
all of.	1	87	44	644.12	"
all of.	3	"	"	644.42	"
w hf of nw, w hf of sw.	11	"	"	160.00	"
n hf, n hf of sw.	15	"	"	400.00	"
n hf of se.	15	"	"	80.00	"
all of.	21	"	"	640.00	"
s hf of ne, nw qr.	23	"	"	240.00	"
s hf.	23	"	"	320.00	"
w hf of ne, w hf.	25	"	"	400.00	"
w hf of se, se of se.	25	"	"	120.00	"
n hf, se qr.	27	"	"	480.00	"
all of.	29	"	"	640.00	"
all of.	31	"	"	629.62	"
all of.	33	"	"	640.00	"
all of.	35	"	"	640.00	"
n hf, e hf of se.	1	86	45	383.76	"
n hf, sw qr.	11	"	"	480.00	"
ne of se.	11	"	"	40.00	"
e hf, ne of nw.	13	"	"	360.00	"
nw of sw, s hf of sw.	13	"	"	120.00	"
ne qr, e hf of se.	15	"	"	240.00	"
ne qr, n hf of nw.	23	"	"	240.00	"
se of nw, ne of se.	23	"	"	80.00	"
n hf, e hf of sw.	25	"	"	400.00	"
se qr.	25	"	"	160.00	"
se of se.	29	"	"	40.00	"
s hf of se.	31	"	"	80.00	"
nw qr, w hf of se.	33	"	"	240.00	"
nw of se.	21	86	46	40.00	"
ne of se.	27	"	"	40.00	"
e hf of se.	35	"	"	80.00	"
lot 1.	29	86	47	.56	"
se of nw, s hf of ne.	13	86	42	120.00	"
s hf of ne, nw of se.	23	"	"	120.00	"
se of nw, sw of ne.	33	"	"	80.00	"
Total.				61,849.28	"
Aggregate.				643,886.87	"

BURLINGTON & MISSOURI RIVER RAILROAD.

A list of lands approved and certified to the State of Iowa under act of Congress of May 15, 1856, which have been certified to the Burlington & Missouri River Railroad Company, under chapter 167, acts of the Eighteenth General Assembly.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
e hf of sw.....	17	74	30	80.00	Adair.
nw of se.....	25	75	30	40.00	"
Total.....				120.00	
w hf of nw.....	11	71	32	80.00	Adams.
e hf of nw.....	17	"	"	80.00	"
nw of sw.....	7	73	32	40.53	"
nw of sw.....	31	71	33	45.19	"
s hf of ne.....	33	72	33	80.00	"
ne of sw.....	3	71	35	40.00	"
ne of se.....	19	"	"	40.00	"
ne of nw, sw of nw.....	3	73	35	78.34	"
se of ne, ne of se.....	5	"	"	80.00	"
nw of nw, n hf of sw.....	11	"	"	120.00	"
Total.....				684.06	
s hf.....	13	70	16	320.00	Appanoose.
ne qr.....	23	"	"	160.00	"
Total.....				480.00	
e hf.....	33	74	36	320.00	Cass.
e hf of se.....	21	74	37	80.00	"
Total.....				400.00	
sw of se.....	3	72	25	40.00	Clarke.
ne of ne.....	31	73	25	40.00	"
sw of sw.....	21	73	26	40.00	"
nw of nw.....	25	72	27	40.00	"
Total.....				160.00	
n hf of sw.....	5	69	40	80.00	Fremont.
ne of sw, sw of sw.....	1	70	43	80.00	"
w hf of nw, ne of sw.....	13	"	"	120.00	"
se of nw.....	13	"	"	40.00	"
Total.....				320.00	
sw of ne.....	17	71	22	40.00	Lucas.
ne of sw, nw of se.....	31	72	23	80.00	"
sw of ne.....	19	73	21	40.00	"
Total.....				160.00	
n hf of ne, sw of ne.....	5	72	40	93.12	Mills.
e hf of nw, sw of sw.....	5	"	"	106.92	"
all of.....	7	"	"	637.88	"

BURLINGTON & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
e hf of nw	17	72	40	80.00	Mills.
n hf of ne, nw qr	19	"	"	241.93	"
e hf of nw, sw qr	1	73	40	235.23	"
all of	9	"	"	640.00	"
e hf of sw, nw of se	17	"	"	120.00	"
s hf of sw	21	"	"	80.00	"
e hf	21	"	"	320.00	"
e hf of sw, se of nw	29	"	"	120.00	"
ne of ne, s hf of ne	29	"	"	160.00	"
se qr	29	"	"	160.00	"
ne of ne, w hf of ne	31	"	"	120.00	"
s hf of nw, w hf of sw	31	"	"	145.79	"
s hf of se	9	71	41	80.00	"
nw of ne, nw of nw	11	"	"	80.00	"
e hf of nw	11	"	"	80.00	"
w hf of se, w hf	15	"	"	400.00	"
ne of nw	21	"	"	40.00	"
se of se	31	"	"	40.00	"
e hf of ne, sw qr	33	"	"	240.00	"
e hf of se	33	"	"	80.00	"
e hf of sw	1	72	41	80.00	"
ne of se, w hf of se	1	"	"	120.00	"
n hf of ne, se of ne	13	"	"	120.00	"
s hf	13	"	"	320.00	"
sw of nw	19	"	"	40.87	"
ne qr, e hf of se	23	"	"	240.00	"
w hf of sw	25	"	"	80.00	"
w hf of ne, n hf of nw	7	73	41	154.12	"
se of sw, w hf of se	11	"	"	120.00	"
se of se	13	"	"	40.00	"
n hf of ne, e hf of sw	1	73	42	150.07	"
nw of nw	13	"	"	40.00	"
w hf of ne, w hf of se	19	"	"	160.00	"
se of sw	19	"	"	40.00	"
ne of nw	31	"	"	40.00	"
nw qr, w hf of se	1	71	43	219.46	"
n hf, se qr	3	"	"	231.24	"
s hf of ne, nw qr	5	"	"	211.47	"
n hf of sw, se qr	5	"	"	240.00	"
w hf of ne, n hf of nw	9	"	"	160.00	"
s hf of sw, e hf of se	9	"	"	160.00	"
ne of ne	11	"	"	40.00	"
s hf	17	"	"	320.00	"
w hf of nw, w hf of sw	21	"	"	160.00	"
e hf of se	29	"	"	80.00	"
w hf of sw, se of sw	35	"	"	120.00	"
sw of se	35	"	"	40.00	"
ne of sw	5	72	43	40.00	"
ne qr	9	"	"	160.00	"
se of se, w hf of se	17	"	"	120.00	"
sw qr	17	"	"	160.00	"
se of nw, sw qr	19	"	"	199.81	"
nw of ne, nw of sw	27	"	"	80.00	"
ne qr, w hf of nw	29	"	"	240.00	"
w hf of sw, e hf of se	29	"	"	160.00	"
e hf	3	"	"	320.00	"
w hf of nw, ne of nw	3	"	"	120.00	"
sw qr, w hf of ne	3	"	"	240.00	"

BURLINGTON & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
w hf of se.....	33	72	43	80.00	Mills.
n hf of se.....	13	73	43	80.00	"
e hf of nw, e hf of sw.....	17	"	"	160.00	"
sw of ne, nw of nw.....	19	"	"	81.30	"
e hf of se.....	19	"	"	80.00	"
n hf of nw or lot 1, w hf of ne.....	1	72	44	131.34	"
lot 1.....	11	"	"	15.68	"
w hf of ne, ne of nw.....	13	"	"	120.00	"
nw of se.....	13	"	"	40.00	"
e hf of nw, sw of se.....	25	"	"	120.00	"
Total.....				10,936.23	"
se qr.....	27	71	19	160.00	Monroe.
e hf of sw, sw of sw.....	3	71	36	120.00	Montgomery.
se of se.....	25	"	"	40.00	"
ne qr.....	1	73	36	149.98	"
ne of se.....	3	"	"	40.00	"
se qr.....	5	"	"	160.00	"
ne qr.....	7	"	"	160.00	"
ne qr.....	19	"	"	160.00	"
nw qr.....	19	71	37	154.75	"
ne of se, w hf of se.....	29	"	"	120.00	"
e hf of nw, ne of sw.....	27	73	37	120.00	"
sw of ne, se of nw.....	29	71	38	80.00	"
nw of se, ne of sw.....	29	"	"	80.00	"
w hf.....	35	"	"	320.00	"
nw of nw.....	1	73	38	32.12	"
w hf.....	29	72	39	320.00	"
se qr.....	31	"	"	160.00	"
Total.....				2,216.85	
ne of se.....	25	69	36	40.00	Page.
w hf of ne.....	17	70	36	80.00	"
e hf, sw of sw.....	7	69	37	359.48	"
sw qr, nw of nw.....	9	"	"	200.00	"
ne qr.....	11	"	"	160.00	"
s hf, sw of nw.....	15	"	"	360.00	"
e hf, nw qr.....	17	"	"	480.00	"
ne qr, e hf of nw.....	19	"	"	240.00	"
sw qr of nw.....	19	"	"	41.35	"
nw qr, se of ne.....	21	"	"	200.00	"
nw qr.....	29	"	"	160.00	"
s hf of sw, sw of se.....	3	70	37	120.00	"
ne of se.....	3	"	"	40.00	"
nw of nw.....	5	"	"	41.33	"
w hf of nw, nw of sw.....	7	"	"	105.89	"
se of ne, w hf of se.....	9	"	"	120.00	"
w hf of sw.....	21	"	"	80.00	"
ne of ne, sw of ne.....	29	"	"	80.00	"
ne of sw, n hf of se.....	29	"	"	120.00	"
se of se.....	31	"	"	40.00	"
se of nw, se of sw.....	33	"	"	80.00	"
nw qr, w hf of sw.....	3	69	38	223.77	"
n hf of ne, sw of ne.....	9	"	"	120.00	"
s hf of nw, sw qr.....	9	"	"	240.00	"

BURLINGTON & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac'ts	IN WHAT COUNTY SITUATED.
nw of se.....	9	69	38	40.00	Page.
w hf of se, e hf of sw.....	11	"	"	160.00	"
e hf of ne, nw of nw.....	15	"	"	120.00	"
w hf of ne, n hf of nw.....	9	70	38	160.00	"
w hf of ne, se of sw.....	11	"	"	120.00	"
sw of se.....	11	"	"	40.00	"
ne of ne, w hf of ne.....	13	"	"	120.00	"
sw of sw, e hf of se.....	15	"	"	120.00	"
ne of se.....	21	"	"	40.00	"
nw of nw.....	23	"	"	40.00	"
e hf of nw, sw of nw.....	25	"	"	120.00	"
sw of sw.....	25	"	"	40.00	"
w hf of ne, se of nw.....	27	"	"	120.00	"
nw of nw, nw of sw.....	27	"	"	80.00	"
e hf of sw, w hf of se.....	27	"	"	160.00	"
e hf.....	35	"	"	320.00	"
ne of se.....	7	70	39	40.00	"
Total.....				5,571.82	
nw of sw, sw of nw.....	11	74	38	80.00	Pottawattamie.
nw of ne, s hf of ne.....	15	74	40	120.00	"
se qr.....	15	"	"	160.00	"
e hf of nw, sw of nw.....	21	"	"	120.00	"
sw of ne, se qr.....	27	"	"	200.00	"
e hf of se.....	33	"	"	80.00	"
w hf of ne.....	15	74	41	80.00	"
ne of se.....	21	"	"	40.00	"
ne of se, s hf of se.....	29	"	"	120.00	"
Total.....				1,000.00	
sw of nw.....	7	70	28	37.93	Ringgold.
se of ne.....	11	"	"	40.00	"
se of ne.....	1	70	20	40.00	"
ne of sw.....	13	"	"	40.00	"
sw of sw.....	27	70	30	40.00	"
e hf of ne, se qr.....	19	70	31	240.00	"
Total.....				437.93	
nw qr.....	1	69	34	150.00	Taylor.
e hf of nw, w hf of ne.....	7	"	"	160.00	"
sw qr.....	13	"	"	160.00	"
n hf of se.....	15	"	"	80.00	"
n hf.....	17	"	"	320.00	"
sw qr.....	21	"	"	160.00	"
n hf, w hf of se.....	23	"	"	240.00	"
e hf of nw.....	25	"	"	80.00	"
ne qr.....	27	"	"	160.00	"
sw of ne, w hf of se.....	11	70	34	120.00	"
ne of se.....	11	"	"	40.00	"
e hf of sw, w hf of se.....	1	69	35	160.00	"
e hf.....	11	"	"	320.00	"
n hf of ne, nw qr.....	13	"	"	240.00	"
sw of ne, sw of sw.....	25	"	"	80.00	"
ne of ne.....	27	"	"	40.00	"
ne qr.....	33	"	"	160.00	"

BURLINGTON & MISSOURI RIVER RAILROAD—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
ne of ne, s hf of ne.....	35	69	35	120.00	Taylor.
ne of se.....	35	"	"	40.00	"
se qr.....	17	70	35	160.00	"
Total.....				2,990.09	
se of ne.....	27	71	15	40.00	Wapello.
sw of nw, nw of sw.....	25	72	28	80.00	Union.
se of ne, n hf of ne.....	1	71	29	120.30	"
nw of nw.....	5	"	"	38.70	"
se of se.....	31	72	29	40.00	"
nw of sw.....	33	"	"	40.00	"
nw of ne.....	11	73	29	40.00	"
se of se.....	25	71	30	40.00	"
e hf of ne.....	29	71	31	80.00	"
Total.....				479.00	
ne of nw, w hf of nw.....	31	74	24	113.20	Warren.
e hf of sw.....	23	74	25	80.00	"
Total.....				193.20	
se of nw.....	1	69	21	40.00	Wayne.
sw of ne.....	5	"	"	40.00	"
se of sw.....	31	70	21	40.00	"
nw of nw.....	11	69	22	40.00	"
Total.....				160.00	
Aggregate.....				26,509.18	

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

The following described lands were patented to the State of Iowa by the United States to aid in the construction of a railroad from McGregor westward to a junction with the Sioux City & St. Paul Railroad in O'Brien county, under act of Congress of May 12, 1864. The aggregate quantity embraced in the three patents is 184,022.89 acres.

IN PATENT NO. 3, DATED APRIL 12, 1880.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
sw qr.....	31	95	19	163.41	Cerro Gordo.
ne qr.....	7	94	28	160.00	Kossuth.
s hf.....	15	97	28	320.00	"
w hf of ne and nw of se.....	21	"	"	120.00	"
nw of se, s hf of se.....	19	96	29	120.00	"
ne qr.....	31	"	"	160.00	"
nw qr, w hf of ne, se of ne, n hf of sw, se of sw and se qr.....	3	95	34	566.21	Palo Alto.
nw of ne, s hf of ne, s hf of nw, sw qr, nw of se and s hf of se.....	5	"	"	484.08	"
w hf of se, ne of se, sw qr and n hf sec...	7	"	"	536.56	"
sw of ne, nw of nw, se of nw, e hf of sw, sw of sw and se qr.....	9	"	"	400.00	"
w hf of ne, nw of nw, sw of sw, ne of sw and se qr.....	11	"	"	360.00	"
w hf of nw, ne of nw, sw of ne, w hf of se, se of se, and sw qr.....	13	"	"	440.00	"
ne qr, n hf of nw, sw of nw, w hf of sw, ne of se and s hf of se.....	15	"	"	480.00	"
w hf of ne, nw of se and e hf of se.....	17	"	"	200.00	"
lots 1, 2, 3 and 4 and sw qr.....	19	"	"	318.66	"
lots 1, 2, 3 and 4, se of nw, ne of sw, and e hf of sec....	21	"	"	560.12	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
w hf of nw, se of nw, ne qr, s hf of sw and s hf of se.....	27	"	"	440.00	"
s hf of sec.....	29	"	"	320.00	"
all of.....	31	"	"	589.68	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
n hf of ne, sw of ne, se of se, w hf of se, w hf of sec.....	3	96	34	522.84	"
ne qr, s hf of se and s hf of sw.....	5	"	"	292.09	"
all of.....	7	"	"	563.60	"
nw of nw, e hf of nw, ne qr and s hf of sec.....	9	"	"	600.00	"
se of ne, w hf of ne, nw qr, sw of sw, e hf of sw, ne of se and w hf of se.....	11	"	"	520.00	"
w hf of nw and nw of sw.....	13	"	"	120.00	"
all of.....	15	"	"	640.00	"
lot 1, sw qr and n hf of sec.....	17	"	"	543.40	"
lots 1, 2, 3, 4, 5 and 6, ne of nw, w hf of nw, se of sw and w hf of sw.....	19	"	"	468.61	"
w hf of ne, e hf of nw, lot 1 and s hf of sec.....	21	"	"	502.58	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	A' 3c	IN WHAT COUNTY SITUATED.
nw of sw, e hf of sw, w hf of se, and n hf of sec.....	23	96	34	520.00	Palo Alto.
ehf of ne, nw of ne, e hf of nw, nw of nw, e hf of se, sw of se and sw qr....	27	"	"	520.00	"
lots 1, 2, 3, 4, ne of nw, and ne qr.....	29	"	"	371.76	"
all of.....	31	"	"	584.00	"
w hf of sw, ne of sw, se qr, and n hf of sec.....	33	"	"	600.00	"
w hf of nw, ne of nw, w hf of ne, nw of se and sw qr.....	35	"	"	400.00	"
sw of nw.....	19	97	34	29.46	"
sw of ne, s hf of nw qr, sw qr, w hf of se, ne of se.....	21	"	"	400.00	"
s hf of nw, ne of nw.....	27	"	"	120.00	"
lot 7, se of se, w hf of se.....	29	"	"	183.30	"
lots 1 and 2.....	31	"	"	51.80	"
nw of ne.....	33	"	"	40.00	"
w hf of sw.....	35	"	"	80.00	"
ne of se.....	5	94	35	40.00	Clay.
ne of sw, ne of se, w hf of se.....	21	"	"	160.00	"
nw of nw.....	23	"	"	40.00	"
sw of se.....	27	"	"	40.00	"
sw of se.....	3	95	35	40.00	"
nw of se.....	15	"	"	40.00	"
sw of se.....	21	"	"	40.00	"
sw of sw.....	25	"	"	40.00	"
se of nw.....	27	"	"	40.00	"
lots 1 and 2.....	1	96	35	100.53	"
lots 1, 2 and 3, w hf of se, e hf of sw, nw of sw.....	3	"	"	330.12	"
n hf of ne, sw of ne, w hf of se, w hf of sec.....	5	"	"	468.84	"
all of.....	7	"	"	678.12	"
n hf of sw, se of sw, sw of se, s hf of nw, s hf of ne.....	9	"	"	320.00	"
lots 1, 2, 3, nw of sw, nw qr.....	11	"	"	343.42	"
lots 1, 2, 3, sw of sw, e hf of sw, e hf of sec.....	13	"	"	570.43	"
w hf of ne, se of ne, e hf of sw qr, nw of sw, nw qr, se qr.....	15	"	"	560.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	679.90	"
nw of ne, se of ne, se qr, w hf of sec....	21	"	"	560.00	"
e hf of sw, nw of sw, e hf of se, nw of se, n hf of sec.....	23	"	"	560.00	"
all of.....	25	"	"	640.00	"
e hf of nw, nw of nw, n hf of ne, s hf of sw, w hf of se, se of se.....	27	"	"	400.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	672.68	"
w hf of nw, se of nw, e hf of ne, sw of ne, s hf of sec.....	33	"	"	560.00	"
all of.....	35	"	"	639.97	"
s hf of nw, n hf of sw, se of sw, e hf of sec.....	3	97	35	509.06	"
s hf of ne, se qr, se of nw, ne of sw qr....	5	"	"	320.00	"
n hf of ne, se qr, w hf of sec.....	7	"	"	579.82	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
nw of ne, n hf of nw, sw of nw, e hf of sw, nw of sw, lot 1, sw of se, se of ne, ne of se	9	97	35	425.36	Clay.
w hf of sw, ne of sw, e hf se, nw of se, n hf of sec.	11	"	"	560.00	"
w hf of sw, w hf of nw, ne of nw, e hf of ne, nw of ne, se qr.	13	"	"	480.00	"
ne of ne, ne of nw, w hf sw, se of se	15	"	"	200.00	"
lots 1, 5, 6, w hf of nw, se of se.	17	"	"	226.13	"
e hf of nw, nw of sw	19	"	"	126.28	"
all of.	21	"	"	640.00	"
e hf of ne, sw of ne, e hf of nw, nw of nw, lots 1, 2, 3, 4, e hf of se, nw of se	23	"	"	515.21	"
nw of ne, nw of nw, se of nw, lot 1.	25	"	"	121.80	"
lots 1, 2, nw qr	27	"	"	240.74	"
n hf of se, s hf of sw, n hf of sec.	29	"	"	480.00	"
e hf nw, nw of nw, nw of ne, se of ne, sw qr	31	"	"	383.31	"
nw of ne, ne of nw, w hf of nw, nw of sw, se of sw	33	"	"	240.00	"
lots 1, 2, 3, 4, 5, se of se, w hf of se, se of ne.	35	"	"	394.07	"
w hf of nw, w hf of sw	33	98	35	160.00	Dickinson.
se qr, ne of sw, w hf of sw, n hf of sec.	1	94	36	563.94	Clay.
n hf of sec.	5	"	"	284.40	"
s hf of sec.	11	"	"	320.00	"
nw of sw qr, e hf of sw, nw of se, e hf of se, n hf of sec.	13	"	"	560.00	"
e hf of ne.	15	"	"	80.00	"
ne qr.	1	95	36	175.26	"
e hf of sec.	3	"	"	330.73	"
all of.	5	"	"	676.58	"
all of.	7	"	"	629.70	"
n hf of sec.	9	"	"	320.00	"
n hf of sec.	17	"	"	320.00	"
w hf of nw, se of nw, nw of se, nw of sw, ne qr.	19	"	"	348.24	"
all of.	31	"	"	628.16	"
n hf of se.	35	"	"	80.00	"
all of.	1	96	36	585.14	"
n hf of nw, sw of nw, s hf of ne, se qr ...	3	"	"	335.30	"
n hf of ne, sw of ne, se qr, w hf of sec ...	5	"	"	553.58	"
ne of ne, w hf of ne, se qr, w hf of sec ...	7	"	"	568.00	"
all of.	9	"	"	640.00	"
all of.	11	"	"	640.00	"
all of.	13	"	"	640.00	"
n hf of ne, n hf of nw	15	"	"	160.00	"
se of nw, sw qr	19	"	"	186.30	"
w hf of ne, w hf of se, ne of sw	23	"	"	200.00	"
se of nw, e hf of sw, e hf of sec.	25	"	"	440.00	"
s hf of sec.	29	"	"	320.00	"
nw qr, se qr, n hf of ne, s hf of sw	31	"	"	470.00	"
all of.	33	"	"	640.00	"
w hf nw.	35	"	"	80.00	"
e hf of nw, nw of nw, sw qr, e hf of sec.	1	97	36	564.76	"
all of.	3	"	"	606.76	"
all of.	5	"	"	608.28	"
all of.	7	"	"	601.40	"
all of.	9	"	"	640.00	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
all of.....	11	97	38	640.00	Clay.
all of.....	13	"	"	640.00	"
e hf of nw, nw of nw, sw qr, e hf of sec..	15	"	"	600.00	"
nw qr, n hf of sw, e hf of sec.....	17	"	"	560.00	"
ne of nw, w hf of nw, sw qr, e hf of sec..	19	"	"	562.40	"
e hf of ne, sw of ne, ne of nw, w hf of nw, s hf of sec.....	21	"	"	560.00	"
e hf of nw, e hf of sw, e hf of sec.....	23	"	"	480.00	"
all of.....	25	"	"	640.00	"
ne qr, ne of se, w hf of se, w hf of sec....	27	"	"	600.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	603.00	"
nw of ne, e hf of ne, nw of nw, e hf of nw, s hf of sec.....	33	"	"	560.00	"
e hf of nw, sw qr, e hf of sec.....	35	"	"	560.00	"
s hf of se, s hf of sw.....	25	98	36	160.00	Dickinson.
w hf of se, se of se, sw qr.....	27	"	"	280.00	"
s hf of sec.....	29	"	"	320.00	"
all of.....	31	"	"	594.84	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	94	37	599.80	Clay.
e hf of se, nw of se, ne qr, w hf of sec....	3	"	"	560.59	"
n hf of sec.....	5	"	"	277.98	"
n hf of ne, se of ne, nw qr.....	7	"	"	279.39	"
s hf of nw, w hf of ne....	11	"	"	160.00	"
all of.....	1	95	37	662.02	"
all of.....	3	"	"	657.46	"
all of.....	5	"	"	659.32	"
ne of nw, sw qr, e hf of sec.....	7	"	"	511.35	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
nw of nw, e hf of nw, sw qr, e hf of sec..	15	"	"	600.00	"
sw of se, sw qr, n hf of sec.....	17	"	"	520.00	"
w hf of sec.....	19	"	"	306.42	"
w hf of sw, n hf of sec.....	23	"	"	400.00	"
s hf of nw, sw qr, e hf of sec.....	25	"	"	560.00	"
all of.....	27	"	"	640.00	"
all of.....	33	"	"	640.00	"
s hf of ne, s hf of sec.....	1	96	37	400.00	"
n hf of nw, sw of nw, sw qr, e hf of sec..	3	"	"	558.82	"
all of.....	5	"	"	600.46	"
w hf of ne, sw of se.....	7	"	"	120.00	"
all of.....	9	"	"	640.00	"
w hf of se, ne of se, s hf of sw.....	13	"	"	200.00	"
e hf of se, nw of se, nw of sw, n hf of sec.	15	"	"	480.00	"
e hf of ne, nw of ne, ne of nw, sw of nw, w hf of se, se of se, sw qr.....	17	"	"	480.00	"
all of.....	19	"	"	622.40	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	624.00	"
all of.....	33	"	"	640.00	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
all of.....	35	98	37	640.00	Clay.
all of.....	1	97	37	604.40	"
all of.....	3	"	"	588.32	"
n hf of sec.....	5	"	"	278.00	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
w hf of sec.....	19	"	"	316.96	"
e hf of sec.....	21	"	"	320.00	"
nw of nw, e hf of nw, sw qr, e hf of sec.....	23	"	"	600.00	"
ne of nw, s hf of nw, sw qr, e hf of sec.....	25	"	"	600.00	"
n hf of se, s hf of sw.....	27	"	"	160.00	"
e hf of ne, ne of se, sw of se, e hf of sw, nw of sw, e hf of nw.....	31	"	"	359.38	"
ne of nw, sw of nw, e hf of sw, sw of sw.....	33	"	"	200.00	"
e hf of ne, s hf of nw, sw qr, w hf of se.....	35	"	"	400.00	"
se qr, w hf of sec.....	31	98	37	482.56	Dickinson.
nw qr.....	35	"	"	160.00	"
all of.....	1	94	38	588.34	Clay.
n hf of ne, nw qr, w hf of sw, ne of sw, se of se.....	3	"	"	335.34	"
all of.....	5	"	"	578.42	"
n hf of nw, n hf of ne.....	7	"	"	164.28	"
n hf of nw, n hf of ne.....	9	"	"	160.00	"
n hf of nw, n hf of ne.....	11	"	"	160.00	"
ne qr, ne of se, w hf of se, nw of sw, e hf of sw, e hf of nw, sw of nw.....	1	95	38	551.05	"
all of.....	3	"	"	678.66	"
w hf of nw, se of nw, sw of ne, s hf of sec.....	5	"	"	485.17	"
all of.....	7	"	"	645.32	"
all of.....	9	"	"	640.00	"
nw of ne, e hf of nw, w hf of sw, se of sw, se qr.....	11	"	"	400.00	"
w hf of ne, ne of se, w hf of se, w hf of sec.....	13	"	"	520.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
sw of ne, se qr, w hf of sec.....	19	"	"	529.38	"
all of.....	21	"	"	640.00	"
nw qr, sw of sw, e hf of sw, e hf of sec.....	23	"	"	600.00	"
w hf of se, ne of se, n hf of sw, n hf of sec.....	25	"	"	520.00	"
all of.....	27	"	"	640.00	"
sw of ne, e hf of ne, se qr and w hf of sec.....	29	"	"	600.00	"
all of.....	31	"	"	650.40	"
w hf of se, ne of se, ne qr, w hf of sec.....	33	"	"	600.00	"
all of.....	35	"	"	640.00	"
ne of sw.....	27	97	38	40.00	"
s hf of sec.....	27	98	38	320.00	Dickinson.
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	1	94	39	615.06	O'Brien.
n hf of sec.....	3	"	"	291.56	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
all of.....	1	95	39	691.88	O'Brien.
all of.....	3	"	"	691.94	"
all of.....	5	"	"	692.90	"
all of.....	7	"	"	594.28	"
all of.....	9	"	"	640.00	"
all of.....	11	"	"	640.00	"
all of.....	13	"	"	640.00	"
all of.....	15	"	"	640.00	"
all of.....	17	"	"	640.00	"
all of.....	19	"	"	587.18	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
e hf of se, nw of se, ne qr, w hf of sec.....	27	"	"	600.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	640.00	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
nw of ne.....	35	96	39	40.00	"
sw of se.....	35	97	39	40.00	"
e hf of sec.....	25	95	40	320.00	"
Total.....				112,778.55	

IN PATENT No. 4, DATED OCTOBER 12, 1880.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	IN WHAT COUNTY SITUATED.
n hf of sw.....	3	96	28	86.00	Kossuth.
s hf of sw, nw of se.....	13	"	"	120.00	"
nw of nw.....	25	"	"	40.00	"
ne of se.....	31	"	"	40.00	"
se of nw, nw of se.....	5	97	28	80.00	"
se of nw.....	9	"	"	40.00	"
ne of nw.....	21	"	"	40.00	"
e hf of se.....	25	"	"	80.00	"
n hf of ne, sw of ne, e hf of se, sw of se.....	35	"	"	240.00	"
s hf of sw.....	33	98	28	80.00	"
sw of sw, nw, of se.....	5	94	29	80.00	"
ne of nw.....	7	"	"	40.00	"
w hf of ne.....	9	"	"	80.00	"
nw qr, sw of se.....	31	95	29	184.96	"
nw of ne.....	13	96	29	40.00	"
ne of sw.....	11	97	29	40.00	"
nw of nw, se of nw.....	29	"	"	80.00	"
sw of sw, e hf of sw.....	31	"	"	113.13	"
ne of sw, se of se.....	5	95	30	80.00	"
sw qr.....	13	"	"	160.00	"
sw of sw.....	15	"	"	40.00	"
ne of se.....	17	"	"	40.00	"
se of se.....	25	"	"	40.00	"
w hf of nw, se of sw.....	27	"	"	120.00	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rn'ge	Acr's	IN WHAT COUNTY SITUATED.
ne of nw	33	95	30	40.00	Kossuth.
n hf of ne	1	96	30	67.81	"
nw of se	15	"	"	40.00	"
nw of ne	17	"	"	40.00	"
sw of ne, e hf of sw	33	"	"	120.00	"
nw of ne, ne of nw	21	97	30	80.00	"
ne of ne	25	"	"	40.00	"
nw of sw	31	"	"	37.98	"
se of ne	35	"	"	40.00	"
s hf of sw	5	96	31	80.00	Palo Alto.
se of se	7	"	"	40.00	"
s hf of se	13	97	31	80.00	"
w hf of nw, nw of sw	19	"	"	104.44	"
ne of ne, ne of sw	23	"	"	80.00	"
se of nw, ne of sw, nw of se	25	"	"	120.00	"
sw of nw	29	"	"	40.00	"
ne of se	31	"	"	40.00	"
nw of nw	35	"	"	40.00	"
e hf of se	19	94	32	80.00	"
se of sw	21	"	"	40.00	"
ne of sw, sw of sw	11	96	32	80.00	"
se of ne, se of nw, sw of sw, e hf of sw, w hf of se	13	"	"	280.00	"
sw of nw	23	"	"	40.00	"
n hf of ne, ne of nw, sw of nw	25	"	"	160.00	"
sw of sw	13	97	32	40.00	"
se of sw, se of se	15	"	"	80.00	"
s hf of sw	25	"	"	80.00	"
sw of sw	13	94	33	40.00	"
nw of nw	23	"	"	40.00	"
sw of nw	15	94	34	40.00	"
ne of nw	33	"	"	40.00	"
*w hf of se, ne of se	21	94	35	120.00	Clay.
w hf of sw	15	95	11	80.00	Chickasaw.
nw of sw	1	96	13	40.00	"
se of se	17	97	15	40.00	Mitchell.
se of ne	35	96	20	40.00	Gerro Gordo.
e hf of sw	5	95	21	80.00	"
sw of ne	35	96	21	40.00	"
w hf of se, ne of se	1	96	23	120.00	Hancock.
se of nw, w hf of ne	33	95	24	120.00	"
lot 5	19	96	24	1.75	"
n hf of sw, se of sw	17	97	24	120.00	"
n hf of ne	5	95	27	104.67	Kossuth.
ne of ne, se of sw	9	"	"	80.00	"
nw of ne	15	"	"	40.00	"
sw of ne	19	"	"	40.00	"
se of sw	1	96	27	40.00	"
ne of se	9	"	"	40.00	"
s hf of sw	17	"	"	80.00	"
se of nw	25	"	"	40.00	"
se of se	1	97	27	40.00	"
nw of sw, sw of se	5	"	"	80.00	"
nw of ne, se of ne	9	"	"	80.00	"
n hf of ne, n hf of nw	11	"	"	160.00	"
se of nw	13	"	"	40.00	"

* In Patent No. 8.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
e hf of sw	21	97	27	80.00	Kossuth.
ne of nw	33	"	"	40.00	"
sw of ne	33	98	27	40.00	"
nw of ne	35	"	"	40.00	"
se qr	7	94	28	160.00	"
n hf of se.	13	94	29	80.00	"
e hf of ne	35	97	32	80.00	Palo Alto.
s hf of se	5	94	35	80.00	Clay.
w hf of nw, ne of nw	29	95	12	120.00	Chickasaw.
s hf of ne	1	96	23	80.00	Hancock.
e hf of nw, e hf of sw	31	97	24	160.00	"
Total				6,774.74	

IN PATENT NO. 5, DATED APRIL 9, 1881.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
nw of nw, se of nw, e hf of sw	7	92	31	156.62	Pocahontas.
s hf of ne	3	93	16	80.00	Butler.
se of se	19	93	17	40.00	"
ne of nw, s hf of nw	3	93	27	140.50	Humboldt.
s hf of nw, nw of sw	5	"	"	120.00	"
n hf of ne, sw of ne, s hf of nw, ne of nw.	15	"	"	240.00	"
s hf of ne	29	"	"	80.00	"
ne qr	31	"	"	160.00	"
ne qr, nw of se	13	93	28	200.00	"
s hf of ne, ne of ne	23	"	"	120.00	"
e hf of se	25	"	"	80.00	"
sw of ne	33	"	"	40.00	"
lot 1	1	93	29	19.43	"
e hf of sw	17	"	"	80.00	"
n hf of ne, nw qr, s hf of se, ne of se	19	"	"	352.04	"
ne of ne, w hf of ne, se of nw, n hf of se	13	93	30	240.00	"
nw qr	15	93	32	160.00	Pocahontas.
nw qr	23	"	"	160.00	"
w hf of ne, nw of nw, se of nw	35	"	"	160.00	"
e hf of sw	25	94	28	80.00	Kossuth.
e hf of ne, sw of ne, nw qr	27	"	"	280.00	"
nw qr	35	"	"	160.00	"
ne of ne, w hf of ne	1	97	18	95.99	Mitchell.
sw of ne, s hf of nw, w hf of sw, se of sw, w hf of se	1	97	29	320.00	Kossuth.
nw of se, n hf of sw	19	98	29	114.65	"
sw of ne	27	"	"	40.00	"
ne qr	9	98	30	160.00	"
ne of sw	17	99	23	40.00	Winnebago.
sw of se	25	"	"	40.00	"
nw of se, n hf of sw	29	99	31	120.00	Emmet.
nw qr, n hf of ne, sw of ne, w hf of se ...	3	93	34	421.98	Pocahontas.
w hf of sec	7	"	"	285.50	"
n hf of sw, n hf of se, lots 1 and 2, sw of sw, se of se	9	"	"	300.80	"
n hf of nw, se of nw, n hf of ne, sw of ne, s hf of sw, ne of sw, s hf of se	11	"	"	440.00	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
n hf of ne, se of ne, s hf of se, ne of se, sw of nw, sw qr.....	13	93	34	440.00	Pocahontas.
lots 1, 2, 3, 4, 5, 6, 7, 8, n hf of ne.....	15	"	"	450.35	"
lots 1, 2, 3 of the ne qr, w hf of se, se of se.....	17	"	"	221.40	"
w hf of nw, se of nw, n hf ne, s hf of sec.....	19	"	"	489.00	"
n hf of ne, n hf of nw, sw of nw.....	21	"	"	200.00	"
w hf of sw, se of sw, s hf of se.....	21	"	"	200.00	"
se qr, w hf of ne, se of ne, w hf of sec.....	23	"	"	600.00	"
e hf of sw, se of nw, e hf of se, sw of se, se of ne.....	25	"	"	280.00	"
se qr, w hf of ne, w hf of sec.....	27	"	"	560.00	"
s hf of ne, nw of ne, nw qr.....	29	"	"	280.00	"
nw qr, w hf of ne, se of ne, s hf of sec.....	7	97	34	551.04	Palo Alto.
w hf of nw, se of nw, e hf of sw, sw of sw, w hf of se, se of se.....	9	"	"	360.00	"
e hf of sw, nw of sw, sw of nw.....	15	"	"	180.00	"
w hf of se, sw qr, s hf of ne, ne of nw.....	17	"	"	360.00	"
nw of nw.....	19	"	"	29.47	"
ne of ne, ne of nw.....	21	"	"	80.00	"
sw of sw.....	5	98	34	40.00	Emmet.
e hf of sw, se qr.....	7	"	"	240.00	"
sw qr.....	29	"	"	160.00	"
all of.....	31	"	"	577.80	"
all of.....	1	93	35	530.43	Buena Vista.
se qr, e hf sw, sw of sw, n hf of sec.....	3	"	"	629.68	"
all of.....	5	"	"	662.24	"
ne of ne, w hf of ne, w hf of se, se of se, w hf of sec.....	7	"	"	608.80	"
all of.....	9	"	"	640.00	"
nw qr, sw of sw, e hf of sec.....	11	"	"	520.00	"
sw of nw, e hf of nw, w hf of ne, se of ne, e hf of sw, se qr.....	13	"	"	480.00	"
sw of nw, e hf of nw, sw of ne, e hf of ne, s hf of sec.....	15	"	"	560.00	"
all of.....	17	"	"	640.00	"
se qr, n hf of sw, se of sw, n hf of sec.....	23	"	"	600.00	"
n hf of ne, sw of ne, e hf of se, nw of se, w hf of sec.....	1	97	35	541.96	Clay.
ne qr, n hf of nw.....	1	98	35	216.44	Dickinson.
all of.....	3	"	"	621.48	"
w hf of sw, w hf of se, n hf of sec.....	5	"	"	462.06	"
n hf of ne, sw of ne, se qr, w hf of sec.....	7	"	"	590.84	"
nw qr, w hf of sw, ne of sw, e hf of sec.....	11	"	"	600.00	"
n hf of ne, sw of ne, e hf of se, sw of se, w hf of sec.....	13	"	"	500.00	"
w hf of ne, se of ne, nw of se, e hf of se, w hf of sec.....	15	"	"	500.00	"
all of.....	19	"	"	640.00	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
all of.....	25	"	"	640.00	"
e hf of nw, e hf of sw, e hf of sec.....	33	"	"	480.00	"
se qr, nw of ne, e hf of ne, w hf of sec.....	35	"	"	600.00	"
s hf of sw.....	3	99	35	80.00	"
ne of se, lot 4.....	7	"	"	72.80	"
all of.....	9	"	"	640.00	"
all of.....	15	"	"	640.00	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acr's	IN WHAT COUNTY SITUATED.
nw qr, n hf of sw qr, w hf of se, sw of ne.	23	99	35	380.00	Dickinson.
w hf of sw.....	25	"	"	80.00	"
all of.....	27	"	"	640.00	"
all of.....	29	"	"	640.00	"
all of.....	31	"	"	628.76	"
all of.....	33	"	"	640.00	"
all of.....	35	"	"	640.00	"
all of.....	193	36		671.68	Buena Vista.
all of.....	3	"	"	670.38	"
ne of ne, e hf of nw.....	5	"	"	188.91	"
n hf of sec.....	13	"	"	320.00	"
e hf of se, s hf of sw, n hf of sec.....	794	36		488.31	Clay.
w hf of ne, se qr, w hf of sec.....	15	"	"	560.00	"
w hf of nw, se of nw, sw qr, e hf of sec.....	23	"	"	600.00	"
all of.....	25	"	"	640.00	"
ne qr, e hf of nw.....	27	"	"	240.00	"
s hf of ne, w hf of nw, se of nw, s hf of sec.....	29	"	"	520.00	"
e hf of nw, nw of ne, e hf of ne.....	31	"	"	200.00	"
w hf of sw, ne of se.....	31	"	"	112.80	"
se of sw.....	33	"	"	40.00	"
all of.....	35	"	"	640.00	"
all of.....	198	36		637.76	Dickinson.
all of.....	3	"	"	635.06	"
e hf of.....	9	"	"	320.00	"
e hf of se, sw of se, e hf of sw, nw of sw, n hf of sec.....	11	"	"	560.00	"
w hf of ne, ne of ne, nw qr, s hf of sec.....	13	"	"	600.00	"
w hf of ne, ne of ne, nw qr, s hf of sec.....	15	"	"	600.00	"
se qr, nw qr.....	17	"	"	320.00	"
all of.....	19	"	"	588.54	"
all of.....	21	"	"	640.00	"
all of.....	23	"	"	640.00	"
nw qr, e hf of ne, sw of ne qr, n hf of se, n hf of sw.....	25	"	"	440.00	"
nw qr, e hf of ne, sw of ne.....	27	"	"	280.00	"
n hf of sec.....	29	"	"	320.00	"
sw of ne, se qr, ne of sw.....	1399	36		240.00	"
lot 1.....	15	"	"	14.50	"
lot 8, s hf of se.....	23	"	"	119.55	"
e hf of se, sw qr, n hf of sec.....	25	"	"	560.00	"
w hf of ne, se of ne, e hf of nw, sw of nw, w hf of sw, ne of sw, se qr.....	27	"	"	520.00	"
se of sw, ne of ne.....	31	"	"	80.00	"
e hf of ne, sw of ne, ne of se.....	33	"	"	160.00	"
nw of nw, sw of sw, e hf of se, nw of se, ne qr.....	35	"	"	360.00	"
ne of se, sw qr.....	794	37		198.15	Clay.
w hf of sec.....	17	"	"	320.00	"
nw qr, e hf of sw, sw of sw, e hf of sec.....	19	"	"	594.55	"
all of.....	21	"	"	640.00	"
w hf of nw, n hf of sw, s hf of ne, n hf of se, sw of se.....	23	"	"	360.00	"
w hf of ne, se of ne, e hf of nw, sw of nw, s hf of sec.....	25	"	"	560.00	"
w hf of ne, se of ne, w hf of sw, se of sw, s hf of se.....	27	"	"	320.00	"
e hf of se, nw of se.....	29	"	"	120.00	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Acres	IN WHAT COUNTY SITUATED.
e hf of ne, sw of ne, w hf of nw, se of nw.	31	94	37	242.03	Clay.
ne of nw, sw of nw, w hf of sw, se of sw,					
se qr.....	33	"	"	360.00	"
nw qr, se qr.....	35	"	"	320.00	"
ne of sw, w hf of sw.....	5	98	37	120.00	Dickinson.
e hf of ne, sw of ne, s hf of nw.....	27	"	"	200.00	"
w hf of sw.....	31	99	37	83.20	"
e hf of nw, nw of nw, e hf of sw.....	33	"	"	200.00	"
s hf of ne, s hf of nw qr, s hf of sec.....	7	94	38	492.50	Clay.
s hf of ne, s hf of nw.....	9	"	"	160.00	"
s hf of ne, s hf of nw, sw of sw, e hf of					
sw, nw of se, e hf of se.....	11	"	"	400.00	"
all of.....	13	"	"	640.00	"
n hf of ne, se of se, s hf of sw.....	15	"	"	200.00	"
ne of se, w hf of sec.....	19	"	"	377.08	"
se of sw, w hf of se, sw of ne.....	21	"	"	160.00	"
all of.....	23	"	"	640.00	"
e hf of sw.....	27	"	"	80.00	"
sw qr, n hf of sec.....	1	98	38	480.54	Dickinson.
n hf of sec.....	27	"	"	320.00	"
all of.....	31	95	39	580.88	O'Brien.
w hf of sec.....	25	95	40	320.00	"
all of.....	35	"	"	640.00	"
e hf of se.....	13	93	28	80.00	Humboldt.
ne of ne, sw of ne.....	35	"	"	80.00	"
se of sw.....	1	98	28	40.00	Kossuth.
sw of se.....	13	"	"	40.00	"
nw of se, se of se.....	25	"	"	80.00	"
ne of sw.....	31	"	"	40.00	"
sw of se.....	15	99	28	40.00	"
nw of sw.....	35	"	"	40.00	"
n hf of nw.....	3	93	29	120.33	Humboldt.
ne qr, s hf of sw, s hf of se.....	7	"	"	314.21	"
se of se.....	21	94	29	40.00	Kossuth.
se of se.....	29	"	"	40.00	"
nw of se.....	15	98	29	40.00	"
se of se.....	17	"	"	40.00	"
sw of se.....	21	"	"	40.00	"
se of se.....	25	"	"	40.00	"
s hf of sw.....	27	"	"	80.00	"
ne of se.....	33	"	"	40.00	"
sw of ne, n hf of se.....	35	"	"	120.00	"
ne of ne, sw of ne.....	1	93	30	100.41	Humboldt.
nw of sw, se of sw.....	25	94	30	80.00	Kossuth.
s hf of sec.....	1	97	30	320.00	"
w hf of sw.....	11	98	30	80.00	"
ne of ne, se qr.....	15	"	"	200.00	"
s hf of sw, sw of se.....	17	"	"	120.00	"
nw of nw, ne of sw.....	29	"	"	80.00	"
se of se.....	3	97	31	40.00	Palo Alto.
se of ne.....	7	"	"	40.00	"
ne of nw.....	1	92	32	49.00	Pochahontas.
nw of sw.....	3	"	"	40.00	"
se of ne, se of sw.....	5	"	"	80.00	"
ne of ne, se of nw, sw of sw.....	11	"	"	120.00	"
w hf of ne, se of ne, n hf of nw, se of nw.	13	"	"	240.00	"
sw of sw.....	5	93	32	40.00	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range.	Acr's	IN WHAT COUNTY SITUATED.
s hf of nw, sw qr, nw of se, se of se.....	7	93	32	317.04	Pocahontas.
sw of sw.....	9	"	"	40.00	"
e hf of sec.....	15	"	"	320.00	"
s hf of ne, w hf of nw, sw of se, e hf of se	17	"	"	280.00	"
n hf of sw.....	19	"	"	81.63	"
ne of sw, sw of sw.....	21	"	"	80.00	"
e hf of sec.....	25	"	"	320.00	"
w hf of sw.....	27	"	"	80.00	"
s hf of ne, nw of nw, se of nw, n hf of se	29	"	"	240.00	"
sw of nw.....	31	"	"	42.34	"
ne of ne.....	33	"	"	40.00	"
sw of se.....	35	"	"	40.00	"
s hf of sw.....	1	97	32	80.00	Palo Alto.
nw of nw.....	13	"	"	40.00	"
sw of ne, n hf of se.....	15	"	"	120.00	"
nw of ne.....	1	92	33	51.58	Pocahontas.
ne of ne.....	3	"	"	52.46	"
nw of ne, se of nw, ne of sw.....	1	93	33	140.00	"
ne of ne.....	3	"	"	61.27	"
n hf of nw.....	7	"	"	81.79	"
se of se.....	9	"	"	40.00	"
nw of nw, sw of sw.....	11	"	"	80.00	"
w hf of nw, w hf of sw, se of sw.....	13	"	"	200.00	"
ne of se.....	23	"	"	40.00	"
s hf of sw.....	25	"	"	80.00	"
ne of nw.....	27	"	"	40.00	"
se of sw.....	31	"	"	40.00	"
ne of ne, se of ne.....	1	98	33	78.56	Emmet.
ne of ne.....	29	93	34	40.00	Pocahontas.
w hf of sw.....	7	98	34	61.75	Emmet.
w hf of ne.....	19	99	35	80.00	Dickinson.
s hf of sec.....	11	93	36	320.00	Buena Vista.
lots 1 and 2, w hf of nw.....	7	99	36	115.00	Dickinson.
se of sw.....	13	"	"	40.00	"
se of se.....	31	"	"	40.00	"
s hf of nw, n hf of sw.....	35	"	"	160.00	"
nw of se.....	7	99	9	40.00	Winneshiek.
nw of sw.....	9	"	"	40.00	"
sw of nw.....	1	98	10	40.00	"
sw of nw.....	13	"	"	40.00	"
sw of nw.....	29	99	12	40.00	Howard.
se of nw.....	13	98	13	40.00	"
sw of sw.....	15	"	"	40.00	"
sw of nw.....	31	99	13	40.00	"
ne of sw.....	9	93	15	40.00	Butler.
w hf of ne.....	29	93	17	80.00	"
ne of sw.....	33	"	"	40.00	"
sw of sw.....	15	93	18	40.00	"
nw of ne, nw of sw.....	23	"	"	80.00	"
sw of sw.....	15	99	19	40.00	Worth.
sw of se.....	21	"	"	40.00	"
lots 1 and 5, w hf of sw.....	19	99	22	105.77	"
sw of ne.....	21	"	"	40.00	"
se of sw.....	27	"	"	40.00	"
nw of ne.....	35	"	"	40.00	"
se of nw.....	1	92	23	40.00	Wright.
se of sw.....	19	99	23	40.00	Winnebago.
se of sw.....	23	"	"	40.00	"

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	IN WHAT COUNTY SITUATED.
s hf of ne.....	7	99	25	80.00	Winnebago.
w hf of sw.....	9	"	"	80.00	"
s hf of se.....	21	98	28	80.00	"
ne of se.....	7	93	27	40.00	Humboldt.
se of ne, ne of se.....	9	"	"	80.00	"
se of se.....	13	"	"	40.00	"
se of nw.....	19	"	"	40.00	"
sw qr.....	23	"	"	160.00	"
nw qr.....	27	"	"	160.00	"
ne of nw, sw of nw, sw of se.....	3	98	27	118.27	Kossuth.
ne of ne.....	7	"	"	40.00	"
se of ne.....	11	"	"	40.00	"
se of nw.....	13	"	"	40.00	"
nw of se.....	17	"	"	40.00	"
se qr.....	33	94	29	160.00	"
se of ne.....	19	99	35	40.00	Dickinson.
ne of nw, se of sw.....	29	99	38	80.00	"
se of se.....	35	"	"	40.00	"
Total				64,469.60	

The lands described in the foregoing lists have all been patented by the State to the Chicago, Milwaukee & St. Paul Railway Company, except certain tracts which, under the laws of the State, have been patented to occupying claimants. Those, with name of claimant, are exhibited by the following list:

PARTS OF SECTION.	Sec.	Twp.	Rnge	Acr's	CLAIMANT AND PATENTEE.
ne qr.....	7	94	28	160.00	David Haggard.
sw qr.....	15	97	28	160.00	Henry Chapin.
se qr.....	15	"	"	160.00	John Chapin.
ne qr.....	31	96	29	160.00	Asa C. Call.
sw qr.....	13	95	30	160.00	Henry Durant, Jr.
e hf of sw.....	7	92	31	80.00	Harmon Seeley.
nw of sw.....	5	93	27	40.00	Lasley Barton.
s hf of nw, ne of nw.....	15	"	"	120.00	Ellis Martin.
s hf of ne.....	29	"	"	80.00	Reuel Whittier.
ne qr.....	31	"	"	160.00	Patrick Meary.
nw of se, e hf of se.....	13	93	28	120.00	Darius A. Nash.
e hf of se.....	25	"	"	80.00	John Murphy.
e hf of sw.....	17	93	29	80.00	John Smylie.
n hf of ne.....	19	"	"	80.00	Christian A. Rossing.
nw qr.....	19	"	"	152.04	John Johnson Shazer.
s hf of se, ne of se.....	10	"	"	120.00	Ole H. Gullixson.
ne of ne, w hf of ne.....	13	93	30	120.00	William Emmerson.
se of nw.....	13	"	"	40.00	Mary E. Emmerson.
n hf of se.....	13	"	"	80.00	Chas. G. Emmerson.
nw of se.....	19	98	29	40.00	Nathan Hawkes.
n hf of sw.....	19	"	"	74.65	Aravesta Hawkes.
sw of ne.....	27	"	"	40.00	H. S. Vaughn.
ne of ne, sw of ne.....	35	93	28	80.00	William Edson.
ne qr.....	7	93	29	160.00	David McNelly.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—CONTINUED.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	CLAIMANT AND PATENTEE.
s hf of sw	7	93	29	74.22	Caroline Wray.
s hf of se	7	"	"	80.00	William McNally.
sw of se	21	98	29	40.00	George O. Austin.
sw of ne, n hf of se	35	"	"	120.00	Samuel Sands.
ne qr	15	93	32	160.00	Robert Anderson.
se qr	15	"	"	160.00	Edward Anderson.
sw qr	23	93	27	160.00	Hiram J. Babbitt.
nw qr	27	"	"	160.00	Henry Pierce.
Total				3,584.11	

The w hf of the sw fr qr of sec. 31, twp. 99, range 37, is claimed by D. C. Moore, which claim is still held under advisement.

The n hf and se qr of sec. 13, twp. 95, range 30, and w hf of sec. 7, twp. 95, range 27, were on February 8, 1881, relinquished to the State of Iowa by the Chicago, Milwaukee & St. Paul Railway Co.; said tracts having been inadvertently included in a patent issued to said company, on December 9th, 1878.

7TH.—MISCELLANEOUS.

The following are miscellaneous conveyances made by the State during the last biennial period, not including, however, conveyances to settlers on the Des Moines River lands and on the McGregor Railroad lands, which are given elsewhere :

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's	NAME OF PATENTEE.
n hf of se.....	2	87	10	80.00	Albert Manwell.
s hf of ne.....	2	"	"	80.00	Thos. L. Manwell.
sw of nw, also commencing at sw cor. of nw qr of nw qr, thence east 80 rods to se of nw of nw, thence n 56 rods, thence sw to place of beginning.....	14	74	6	54.00	J. W. Crawford.
sw qr.....	7	77	25	174.63	Ransom G. and Jno. D. Arnold.
sw of se.....	31	71	25	40.00	John Miller.
e hf of nw, nw of se.....	27	81	41	120.00	Henry N. Tyler.

DESCRIPTION.	NAME OF PATENTEE.
lot 8, block 5, Scott's Addition to Des Moines.....	J. W. Murphy.
w 50 feet of e 250 feet of s hf of block 4, Scott's Addition to Des Moines.....	Henry Furlong.
s 50 feet of e 96 feet 8½ inches of n hf of block 4, Scott's Addition to Des Moines.....	Eli Smith.
lot 5, block 23, Iowa City.....	David Switzer.

RELINQUISHED TO UNITED STATES.

PARTS OF SECTION.	Sec.	Twp.	Range	Ac's
sw of nw.....	27	80	32	40.00
ne of ne.....	5	99	36	55.33
nw of ne	9	79	32	40.00

The first and last of these three tracts were inadvertently certified to the State as railroad land, and the second tract patented as swamp.

SURVEYS.

This office has the custody of the original field-notes and plats of the public surveys of the State, as well as the records, correspondence, etc., relating thereto, formerly the property of the office of Surveyor-general for Iowa and Wisconsin. Copies of these records, either with or without certificate, as may be required, will be furnished for a reasonable compensation. Every county that has not already been supplied should procure certified copies of the original field-notes and plats of the public surveys pertaining to such county, to be kept as part of the permanent records of the county auditor's office, and not to be taken therefrom. It would be advisable for each county ordering copies of field-notes to have them copied in *one* well-bound record book, so as to insure their safety and permanence. Some counties have had their field-notes copied in small volumes, with not more than one township to each volume, and the county surveyor and his deputies have been permitted to carry them about when engaged in their official labors, constantly subjecting them to danger of loss or damage; in fact several counties have lost a portion of their field-notes in this way, and have been put to extra expense in procuring others. It is customary in furnishing a county with a copy of field-notes to furnish therewith a full and complete index, so that there will be no difficulty in finding at once the notes of any section line.

The copies of plats of the government surveys should be mounted on cloth and bound in one volume *separate* from the field-notes.

For laws governing the resurvey of lands in Iowa, see chapter 183, acts Thirteenth General Assembly, session laws 1870, page 231, and chapter 8, acts Fifteenth General Assembly, session laws 1874, page 8.

CONVEYED AND NOT CONVEYED.

A statement of the amount of lands patented and certified by the State during the last biennial period, belonging to the various grants, and of the amounts not yet conveyed:

GRANT.	CONVEY'D.	NOT CONVEYED.
16th section.....	33,400.70	180,264.65
500,000 acre.....	1,817.06	31,226.92
Mortgage school.....	1,036.32	Unknown.
University.....	366.07	3,060.79
Saline.....	760.00	3,767.75
Agricultural College.....	7,833.57	179,544.79
Des Moines River.....	8,703.02	All patented.
Swamp.....	1,580.70	Unknown.
Railroad.....	854,854.94	1,079,900.92
Miscellaneous.....	683.96	.....
Total	910,600.34	1,477,765.82

There are swamp selections before the General Land-office, under consideration, covering many thousands of acres, but we have no means of knowing what amount of same will ultimately be approved and patented to the State.

FEEES.

The total amount of fees received by this office, monthly, for the biennial period ending with September 30th, 1881, is \$241.90; all of which has been paid into the State treasury, as required by law, and receipts taken therefor.

CONCLUSION.

By the terms of chapter 206, of the acts of the Eighteenth General Assembly, approved March 30, 1880, this office will be consolidated with the office of Secretary of State on and after the first Monday of January, 1883. The duties of the office are to be performed by the Secretary of State with the assistance of a clerk, to be appointed for that especial purpose, with a salary of \$1,200 per annum.

As will be seen by this report, there is a large amount of school lands yet unsold, and a much larger quantity of lands belonging to the several grants unpatented. The patenting of the remainder of these lands, together with furnishing to applicants copies of the records, answering correspondence, etc., will furnish labor for the land department of the State for many years to come. This act of the General Assembly, in our opinion, was premature.

The State Land-office was created by act of the Fifth General Assembly, approved January 25, 1855. Prior to this the duties of the land department were transacted by the Superintendent of Public Instruction and Secretary of State—the latter officer issuing the patents and keeping the records of same. The act creating the office provided for a Register to take charge thereof, to be elected by the people biennially, and appointed the Governor, and Register and Receiver of the United States Land-office in Iowa City, commissioners to assist the said Register in arranging a plan for keeping the records of the office.

The several Registers of the State Land-office, in the order in which they served, are as follows:

Anson Hart, of Johnson county, elected April, 1855; served one term; died during the summer of 1880.

Theodore S. Parvin, of Muscatine county; elected April, 1857; held one term.

Amos B. Miller, Cerro Gordo county, elected October, 1858, under the *New Constitution*; re-elected November, 1860. Both Mr. Miller and his clerk, S. H. Lunt, resigned their offices and entered the army to assist in putting down the rebellion. Mr. Miller was mortally wounded at the battle of Pleasant Hill, La., and died of his wounds April 13, 1864. He was captain of company B, Thirty-second Iowa infantry. Mr. Lunt died at Mobile, Alabama. The date of Mr. Miller's resignation as Register cannot be found, but it must have been in the latter part of the year 1862.

Edwin Mitchell, of Polk county, was appointed by the Governor, October, 1862, to fill the vacancy; he qualified October 31, 1862.

Josiah A. Harvey, of Fremont county, elected October, 1862; re-elected November, 1864.

Cyrus C. Carpenter, elected October, 1866; re-elected November, 1868.

Aaron Brown, of Fayette county, elected October, 1870; re-elected November, 1872.

David Secor, of Winnebago county, elected October, 1874; re-elected November, 1876.

And the undersigned was elected October, 1878, and re-elected November, 1880; residence, Cass county.

Respectfully submitted,

J. K. POWERS, *Register*.

Since this report was placed in the hands of the State Printer, statements have been received from the following named counties, in response to the request made of the several county auditors for lists of the unsold school lands:

BUTLER COUNTY.

• School lands all sold.

EMMET COUNTY.

Unsold, all of section 16, township 98, range 34.....	640 acres.
Unsold, all of section 16, township 98, range 31.....	640 acres.
Unsold, all of section 16, township 99, range 31.....	640 acres.
Unsold, all of section 16, township 100, range 32.....	640 acres.
Unsold, nw qr of section 16, township 98, range 32.....	160 acres.
Total.....	2,720 acres.

IDA COUNTY.

Unsold, all of section 16, township 86, range 40.....	640 acres.
Unsold, all of section 16, township 88, range 41.....	640 acres.
Total.....	1,280 acres.

LUCAS COUNTY.

School lands all sold.

WINNESHIEK COUNTY.

Unsold, e hf of nw, section 16, township 99, range 9.....	80 acres.
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REPORT
OF
WILLIAM L. ALEXANDER,
ADJUTANT GENERAL

AND
A. Q. M. G. OF THE STATE OF IOWA,

TO
HON. JOHN H. GEAR,
GOVERNOR OF IOWA.

OCTOBER 1, 1881.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1881.

BIENNIAL REPORT.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
DES MOINES, October 1, 1881. }

HON. JOHN H. GEAR, *Governor and Commander-in-Chief:*

SIR—I have the honor to submit my report as Adjutant-General and Acting Quartermaster-General of the State of Iowa.

MILITARY CODE OF 1880.

The enactment of chapter 74, Laws of the Eighteenth General Assembly, has wrought many changes in the Iowa National Guard. In contrast with previous legislation on this subject, is the feature of this law being coupled with an appropriation with which to carry out its provisions. The Military Committee of the Eighteenth General Assembly found a force in the State that had been enlisted under chapter 125, laws of the Seventeenth General Assembly, with the understanding that they were to receive the benefits promised by this law, when in reality there was practically no appropriation to meet its requirements. The amount necessary to do this was larger than the committee deemed advisable to recommend. The first question, therefore, to consider, was how much ought to be appropriated for military purposes. It was finally ascertained that little or no opposition would be made to an annual appropriation of \$20,000, but the sum would not sustain more than half the companies already organized; therefore a new law must be framed that would work a reduction of the force to an extent that it could be supported by the amount agreed upon. To effect this reduction and do no injustice to companies that had enlisted and maintained themselves at no small expense, with the understanding that the law of 1878 was operative, was something of a problem. The final solution was a provision against the organization of any new companies of any description, the mustering out of the cavalry and artillery regiments, and exacting such requirements of existing infantry companies as was thought would work the voluntary

disbandment of the requisite number. The wisdom of abandoning the artillery and cavalry has been attested by similar action on the part of several of the older States. The subject was among the first brought forward at the annual meeting of the National Guard Association of the United States in Philadelphia in March last, and the weight of opinion was that the money required to sustain these branches of the service could be used with better results in promoting the greater efficiency of infantry. The effect of the feature of the law relative to a reduction of the infantry has been to leave us forty-six companies, which have been harmoniously organized into six regiments, containing, with the exception of the First, which has but six companies, eight companies each. These six regiments comprise two brigades, of three regiments each. The consolidations have been gradually effected, so that no officer has been mustered out before the expiration of his term, and no such general changes have been made as to create dissatisfaction. To make the appropriation pay just what the law contemplates; viz., the expense of encampments, four dollars per man as clothing allowance and sixty dollars to each company for armory rent and headquarter allowance, the companies have to be kept to near their minimum strength. No legislation could be more fatal to the Iowa National Guard, than that which would permit any material increase of it without a corresponding increase in the appropriation. With the present strength aid is only given in three directions (as above stated), and additional force would interfere even with that. The command, as now organized, offers abundant opportunities for the use of a larger appropriation than the one now made, and it could be profitably expended in providing overcoats, knapsacks, canteens, blankets, and camp and garrison equipage. The enlistment papers of the young men now in the service of the State are almost exact counterparts of those made for the men who entered its regiments in 1862. As is shown in another part of this report, the officers are in the main thorough soldiers, who acquired their military education in active service. The cost of maintaining this trustworthy body of men, I do not hesitate to say, is less than that incurred by any other State having a military force of equal strength and efficiency, and is less per man than the government allowance to every soldier of the United States army for target practice *alone*, and is also less per man than the amount that at least one State pays its Guard simply for their *time* during encampment.

ENCAMPMENTS.

To economize as much as possible in this direction, so that in 1881 the entire command might camp together, but five regiments were encamped in 1880, and these were placed at points near their stations, and easy of access. These regiments, as then organized, had but thirty-two companies, and camped as follows: The Second Regiment, four companies, Captain A. W. Jaques commanding, at Fairfield; the Eighth Regiment, four companies, Colonel Byron A. Beeson commanding, at Marshalltown; the Fourth Regiment, eight companies, Colonel Charles S. Bentley commanding, at Postville; the Sixth Regiment, eight companies, Colonel James McCarty commanding, at Charles City; the Fifth Regiment, eight companies, Colonel W. W. Ellis commanding, at Red Oak. I visited each of these camps, and found them in much better condition than I had expected, and going through their daily programme of camp duties with an earnestness truly commendable. The picnic idea that works such injurious results in militia camps had gained no hold, and officers and men were thoroughly imbued with the spirit that they were called together for work and not for a holiday or season of useless parade. There was room for criticism, but considering how recently the force had been reorganized, the encampments of 1880 were creditable and productive of good results. They were the first ones held in the State where the expense was not borne by the parties holding them, and gave the Guard the first evidence that the State would really carry out its part of the contract, and keep faith with it according to the provisions of the law.

ORDNANCE.

The companies are all provided with breech-loading Springfield rifles, but have not as yet the most desirable equipments. To replace the old cartridge boxes with the McKeever pattern has been an object long and earnestly desired, and I am pleased to say that they are finally being made for us at the Rock Island Arsenal, and will be issued before the close of the year.

DESERTERS.

About half of the work of this office pertains to matters growing out of the war of the rebellion, and in this connection I desire to call

attention to a subject that, while it may be difficult to find an early remedy, should not be allowed to pass without some effort in that direction. I refer to the cases of the men who, in the spring and summer of 1865, deserted and came home. It seems to me that the ends of discipline have been accomplished, and that the nation now owes these men an honorable discharge. While I do not hold to the opinion that any man who deserted during the period of actual war should ever have the charge of desertion removed, I do claim that now after the lapse of sixteen years, the men whose longing for home led them to leave their commands after the surrender of the rebel armies, have suffered sufficient punishment for their crimes. The causes which led to some of these cases, in the First Iowa Cavalry, are readily recalled, but they occurred in other commands where the provocation was not so great. I have in mind two divisions of a corps in camp at Louisville, Kentucky, in August, 1865, that had, for three years, shared together the fates of serious war; one received orders to muster out and go home; the other received orders to go south. Their enlistment papers read, "three years or during the war." Lee and Johnson had surrendered. Was it surprising that there was, at this time, recorded against some of these men their first disobedience of orders? To this office come almost daily applications for certificates of service; they come from fathers, mothers, and wives, asking of their sons and husbands, and I have traced, sometimes, a career most honorable from sixty-one to sixty-five, and as its closing word have written that epitome of military disgrace, "deserted." The inquiry may arise as to why this class is now, and has so long been, quiet. The American remedy for ills, real or imaginary, is the petition or the convention. A call for a convention of deserters would be a novelty indeed.

PRESENT RESIDENCE OF EX OFFICERS OF IOWA REGIMENTS.

Inquiries as to the whereabouts of ex officers of Iowa regiments during the war of the rebellion do not seem to decrease, while the difficulties in finding these officers have each year materially increased. These inquiries come mainly from the departments at Washington and from soldiers in search of evidence in various claims, and involve such extensive interests that I am persuaded the State could, in any way, render such a valuable service to its war veterans as to cause to be prepared and published a complete list of ex officers of Iowa regiments now living, with their present address, and an appendix containing the names of such as have died since the war. This latter is nec-

essary for the reason that in a claim where the evidence of an officer is material, and his death is established, other testimony may be introduced that would not be admissible provided the officer was living. This book should be placed on file in the departments at Washington, and in the office of every county auditor in the State, and should be furnished to every living officer whose name it contains on condition that he report to this office any change of his residence. I am aware that it will take much time and labor to collect the necessary data for this work, but think that, through the Iowa National Guard, county officers, and soldiers known to this office who will readily appreciate the value of it to the many poor veterans who are now spending money and time in search of their officers, it can be accomplished, and the book published with comparatively no expense to the State, except the bare cost of publication.

THE BATTLE-FLAGS.

The rapidity with which the old battle-flags of Iowa regiments have of late years been going to decay has attracted the serious attention of those most directly interested in their preservation. The solution of the question how to prevent this was accomplished in the main from without this office, and during the year at the small cost of \$410 for the one hundred and twenty-four here on deposit, each flag has been given the protection of a piece of tarletan on either side, and now hangs in its place with its tattered fragments stitched between and while it can be almost as readily seen as ever, what remains of it is in such condition as to require no additional attention until the time, which I trust may come, when these historic relics are encased in glass and given a place in the new capitol.

RENEWAL OF WAR RECORDS.

Under the wise provision made on this subject by the Seventeenth General Assembly, the second volume of the general index which had so faded as to be read only with the aid of a strong glass, has been recopied. The work was satisfactorily done by Miss Julia Thomas, of Brooklyn.

I mention in this connection the retirement on October 13, 1881, of Mr. M. Jensen, as Ordnance-sergeant. Mr. Jensen had been a faithful and trusty attache of this office since December 1, 1877, and left it to accept a more promising business engagement.

CONCLUSION.

As our official connection is about to close, I desire to express, not as a matter of form, my warmest thanks for the cordial support you have ever given me in any project for the betterment of the Iowa National Guard. Without this, the good results attained would have been impossible. While presenting my own estimate of your interest in their behalf, I desire also to convey the hearty appreciation that I know is felt by the entire command.

I have the honor to be,

Very respectfully yours,

W. L. ALEXANDER, *Adjutant-general.*

ROSTER
OF THE
IOWA NATIONAL GUARD.

ROSTER OF IOWA NATIONAL GUARD.

His Excellency, **John H. Gear**, Governor and Commander-in-chief.

GENERAL STAFF.

Adjutant-general—Rank, Major-general.

	Date of Commission.
WILLIAM L. ALEXANDER , Des Moines.....	Sept. 1, 1878

Inspector-general—Rank, Brigadier-general.

HORACE G. WOLF , Jessup.....	Aug. 22, 1881
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Commissary-general—Rank, Brigadier-general.

HEZEKIAH A. CLOCK , Geneva.....	Jan. 27, 1880
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Surgeon-general—Rank, Brigadier-general.

EDWARD J. MCGORRISK , Des Moines.....	Jan. 27, 1880
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Aids-de-camp—Rank, Lieutenant-colonel.

Name.	Residence.	Date of Commission.
RUTLEDGE LEA	Keosauqua.....	Jan. 27, 1880
MARTIN V. KING	Bedford.....	Jan. 27, 1880
MASON P. MILLS	Cedar Rapids.....	Jan. 27, 1880
FERNANDO C. OVERTON	Bloomfield.....	Jan. 27, 1880

Special Aids-de-camp—Rank, Lieutenant-colonel.

CHARLES H. CRAWFORD	Jefferson.....	Jan. 27, 1880
LYMAN COOK	Burlington.....	Jan. 27, 1880
MARTIN T. V. BOWMAN	Des Moines.....	Jan. 27, 1880
FRANK D. STOUT	Dubuque.....	May 3, 1880
SIDNEY J. BENNETT	Fort Dodge.....	May 3, 1880
ROBERT ELLIS	Jefferson.....	May 20, 1880
WILLIAM H. FITCH	Lake City.....	Jan. 27, 1880
FRED. WILSON	McGregor.....	Jan. 27, 1880
EDWARD S. ORMSBY	Emmetsburg.....	April 26, 1881
CHARLES J. C. BALL	Lemars.....	Feb. 9, 1880
THOMAS W. HARRISON	Emmetsburg....	Feb. 27, 1880

Name.	Residence.	Date of Commission.
JOHN Q. WING.....	Davenport.....	June 24, 1880
PETER KARBERG.....	Dubuque.....	Jan. 27, 1881
CHARLES B. ROUNDS.....	Ottumwa.....	Sept. 24, 1880
H. C. WHEELER.....	Odebolt.....	March 31, 1880
JOHN O'KEEFFE.....	Creston.....	Jan. 27, 1880
JOHN WHITTEN.....	Keosauqua.....	May 6, 1880
ABRAHAM H. NEIDIG.....	Marshalltown.....	Jan. 27, 1880
ROBERT H. STEVENSON.....	Liscomb.....	July 16, 1881
HAMILTON S. KARR.....	Osceola.....	Feb. 17, 1880

Military Secretary—Rank, Captain.

ALBERT S. PERKINS.....Burlington.....January 27, 1880

FIRST BRIGADE.

(HEADQUARTERS, MUSCATINE, IOWA.)

Date of Commission.

LYMAN BANKS, Brigadier-general commanding May 19, 1881

STAFF.

Assistant Adjutant-general—Rank, Lieutenant-colonel.

J. H. MONROE, Muscatine.....June 6, 1881

Assistant Inspector-general—Rank, Major.

A. D. COLLIER, Cedar Rapids.....July 1, 1881

Surgeon—Rank, Major.

GEO. P. HANAWALT, Des MoinesAug. 20, 1871

Judge Advocate—Rank, Major.

B. W. JAYNES, Fairfield.....Aug. 16, 1881

Quartermaster—Rank, Captain.

H. R. CRENSHAW, Marengo.....July 9, 1880

Commissary—Rank, Captain.

CLARENCE K. KENNEDY, Villisca.....July 1, 1880

Aids-de-camp—Rank, First Lieutenant.

GEORGE W. FRENCH, Davenport..... July 1, 1881

ALFRED W. LEE, Muscatine.....Sept. 16, 1881

SECOND BRIGADE.

(HEADQUARTERS, DUBUQUE.)

Date of Commission.

CHARLES S. BENTLEY, Brigadier-general commanding.....May 19, 1881

STAFF.

Assistant Adjutant-general—Rank, Lieutenant-colonel.

FRANK D. JACKSON, Green.....July 1, 1881

Assistant Inspector-general—Rank, Major.

HARRY S. LILLAGER, Manchester.....July 1, 1881

Surgeon—Rank, Major.

B. F. KIERUFF, Marshalltown.....July 1, 1881

Judge Advocate—Rank, Major.

EUGENE B. DYKE, Charles City.....July 23, 1881

Quartermaster—Rank, Captain.

DWIGHT T. SMITH, Dubuque.....Aug. 23, 1881

Commissary—Rank, Captain.

CADY C. SMITH, Jessup.....July 23, 1881

Aids-de-camp—Rank, First Lieutenant.

JOHN F. GOULD, Osage.....July 23, 1880

ANGUS JOHNSON, Decorah.....Aug. 23, 1881

FIRST REGIMENT.

(HEADQUARTERS, MARSHALLTOWN.)

Date of Commission.

BYRON A. BEESON, Colonel commanding.....May 22, 1880

Lieutenant-colonel.

J. RUSH LINCOLN, Boonsboro.....July 1, 1880

Major.

JOHN P. MATTHEWS, Vinton.....May 5, 1880

Adjutant.

GEO. W. WEEKS, Marshalltown.....July 6, 1881

Quartermaster.

WILLIAM R. AUSTIN, Marshalltown.....July 24, 1881

Surgeon.

PEARL D. WINSHIP, Marshalltown.....July 6, 1881

Assistant Surgeon.

JOHN W. BISTINE, Cedar Rapids.....Aug. 8, 1881

Chaplain.

JULIEN M. STURTIVANT, Grinnell.....Aug. 23, 1878

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
Joseph B. Whitaker.....	Captain.....	Boone.....	April 22, 1880
John Anderson.....	1st Lieut.....	Boone.....	April 25, 1881
M. W. Miller.....	2d Lieut.....	Boone.....	April 25, 1881

COMPANY B.

Harry D. Churchill.....	Captain.....	Grinnell.....	Aug. 11, 1881
Charles M. Black.....	1st Lieut.....	Grinnell.....	Nov. 20, 1880
J. M. Westbrook.....	2d Lieut.....	Grinnell.....	Aug. 27, 1881

COMPANY C.

Name.	Rank.	Residence.	Date of Commission.
William L. Davis.....	Captain.....	Lisbon.....	May 1, 1880
Thomas D. Stalnecker.....	1st Lieut.....	Lisbon.....	May 19, 1881
Willington W. Wilson.....	2d Lieut.....	Lisbon.....	July 16, 1881

COMPANY D.

William W. Wood.....	Captain.....	Marshalltown.....	Nov. 8, 1879
Frank L. Williams	1st Lieut.....	Marshalltown.....	April 30, 1880
Zaccheus Stokes.....	2d Lieut.....	Marshalltown.....	Sept. 28, 1881

COMPANY F.

Allen Meader.....	Captain.....	Eldora.....	May 13, 1880
Oscar P. Magoon.....	1st Lieut.....	Eldora.....	June 10, 1880
W. S. Preston.....	2d Lieut.....	Eldora.....	July 17, 1880

COMPANY I.

Fernando C. Merrill.....	Captain.....	Jessup.....	March 27, 1880
.....	1st Lieut.....	.....	.....
L. D. Anthony.....	2d Lieut.....	Jessup.....	Aug. 6, 1881

SECOND REGIMENT.

(HEADQUARTERS, CENTERVILLE.)

Date of Commission.

HENRY H. WRIGHT, Colonel commanding.....July 26, 1880

Lieutenant-colonel.

GEORGE W. PHILLIPS, Brooklyn.....Feb. 14, 1880

Major.

J. WHIT GARNER, Columbus City.....Aug. 17, 1881

Adjutant.

JAMES G. DAUGHERTY, Muscatine.....Sept. 22, 1881

Quartermaster.

McHENRY ROBINSON, Fairfield.....Sept. 22, 1881

Assistant Surgeon.

DANIEL ANDERSON, Brooklyn.....Aug. 17, 1881

Chaplain.

THOMAS STEPHENSON, Centerville.....Sept. 24, 1881

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
Samuel C. Farmer.....	Captain.....	Fairfield.....	Aug. 12, 1881
George D. Clarke.....	1st Lieut.....	Fairfield.....	April 22, 1879
David Hopkirk.....	2d Lieut.....	Fairfield.....	Nov. 20, 1879

COMPANY B.

Henry Egbert.....	Captain.....	Davenport.....	May 19, 1881
Park McManus.....	1st Lieut.....	Davenport.....	May 19, 1881
Edwin I. Cameron.....	2d Lieut.....	Davenport.....	May 19, 1881

COMPANY C.

Fred. Welker.....	Captain.....	Muscatine.....	Dec. 17, 1878
Almond R. Roff.....	1st Lieut.....	Muscatine.....	Dec. 17, 1878
H. A. Fowler.....	2d Lieut.....	Muscatine.....	Aug. 20, 1881

COMPANY D.

Name.	Rank.	Residence.	Date of Commission.
Alfred A. Rodman.....	Captain.....	Washington.....	May 19, 1881
Martin Whitcomb.....	1st Lieut.....	Washington.....	May 19, 1881
J. G. Hise.....	2d Lieut.....	Washington.....	Feb. 19, 1880

COMPANY E.

John T. Trigg.....	Captain.....	Centerville.....	Aug. 8, 1881
Julius T. Connor.....	1st Lieut.....	Centerville.....	Aug. 18, 1881
George W. Beall.....	2d Lieut.....	Centerville.....	April 15, 1881

COMPANY F.

Samuel H. McCoy....	Captain.....	Columbus Junc....	Aug. 20, 1881
George L. Van Auken....	1st Lieut.....	Columbus Junc....	Oct. 5, 1878
J. H. Wilson.....	2d Lieut.....	Columbus Junc....	Aug. 20, 1881

COMPANY G.

Thomas W. Stroops....	Captain.....	West Liberty.....	Sept. 3, 1881
Albert P. McNulty.....	1st Lieut.....	West Liberty.....	Sept. 3, 1881
Frederick N. McDonald....	2d Lieut.....	West Liberty.....	June 5, 1879

COMPANY H.

Ezekiel B. Smith.....	Captain.....	Brooklyn.....	April 6, 1881
John F. Talbott.....	1st Lieut.....	Brooklyn.....	July 16, 1881
William C. Powers.....	2d Lieut.....	Brooklyn.....	July 16, 1881

THIRD REGIMENT.

(HEADQUARTERS, MARENGO.)

JOSEPH B. WILSON, Colonel commanding.....Date of Commission.
July 17, 1880

Lieutenant-colonel.

H. F. ROGERS, Stuart.....Oct. 29, 1880

Major.

WILLIAM H. H. HURSH, Indianola.....May 14, 1881

Adjutant.

ALEXANDER ATHEY, Marengo.....Aug. 19, 1881

Quartermaster.

EMMOT E. ALVERSON, Marengo.....Aug. 19, 1881

Surgeon.

JAMES T. PRIESTLEY, Des Moines.....Sept. 19, 1881

Assistant Surgeon.

WALLACE W. KIMMEL, Pella.....Aug. 19, 1881

Chaplain.

JOHN HERON, Atlantic.....Aug. 19, 1881

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
Frank Daugherty.....	Captain.....	Des Moines.....	July 18, 1881
Steve E. Cate.....	1st Lieut.....	Des Moines.....	July 17, 1880
W. B. Arnold.....	2d Lieut.....	Des Moines.....	Sept. 3, 1881

COMPANY B.

Nathan T. Gadd.....	Captain....	Greenfield.....	Aug. 9, 1881
William H. Romesha.....	1st Lieut.....	Greenfield.....	Sept. 24, 1880
Albert R. Dew	2d Lieut....	Greenfield.....	Oct. 16, 1880

COMPANY C.

Name.	Rank.	Residence.	Date of Commission.
John M. Haver.....	Captain	Atlantic.....	May 8, 1880
Walter B. Temple....	1st Lieut.....	Atlantic.....	May 8, 1880
John E. Moreland	2d Lieut.....	Atlantic.....	Feb. 16, 1881

COMPANY D.

Thomas J. Henderson	Captain.....	Indianola.....	Aug. 4, 1881
Frank M. Sadler.....	1st Lieut.....	Indianola.....	Aug. 17, 1881
Charles F. Goodman.....	2d Lieut.....	Indianola.....	Sept. 7, 1881

COMPANY E.

William H. Milligan.....	Captain.....	Des Moines.....	July 30, 1880
George Taylor.....	1st Lieut.....	Des Moines.....	July 3, 1879
Anderson Monroe.....	2d Lieut	Des Moines.....	Oct. 22, 1880

COMPANY F.

W. H. Barker.....	Captain.....	Pella.....	April 9, 1881
George W. Ross.....	1st Lieut.....	Pella	April 9, 1881
.....	2d Lieut.....	.....	.....

COMPANY H.

Franklin Deford.....	Captain.....	Stuart.....	July 2, 1881
George W. Hackthorn.....	1st Lieut.....	Stuart.....	Jan. 17, 1879
William Lemke.....	2d Lieut.....	Stuart.....	Feb. 20, 1880

COMPANY K.

David Alverson.....	Captain.....	Marengo.....	Aug. 8, 1881
Joseph T. Beem.....	1st Lieut.....	Marengo.....	Aug. 10, 1881
Joseph C. Leib.....	2d Lieut.....	Marengo.....	Aug. 10, 1881

FOURTH REGIMENT.

(HEADQUARTERS, INDEPENDENCE.)

Date of Commission

WILLIAM H. THRIFT, Colonel commanding.....Aug. 8, 1881

Lieutenant-colonel.

ELIAS B. BASCOM, Lansing.....Aug. 8, 1881

Major.

A. J. ROGERS, Waukon.....Aug. 8, 1881

Adjutant.

IRVING C. PLANE, Independence.....Aug. 17, 1881

Quartermaster.

WILLIAM R. TOYE, Decorah.....Aug. 17, 1881

Surgeon.

JOEL H. GREEN, Dubuque.....Aug. 17, 1881

Assistant Surgeon.

ISRAEL PATTISON, Oelwein.....Aug. 17, 1881

Chaplain.

J. FROTHINGHAM, Manchester.....Aug. 17, 1881

COMPANY C.

Name.	Rank.	Residence.	Date of Commission.
John W. Ford.....	Captain.....	Manchester.....	May 27, 1879
John S. L. Scott.....	1st Lieut.....	Manchester.....	May 25, 1880
Dwight H. Finch.....	2d Lieut.....	Manchester.....	May 25, 1880

COMPANY D.

James Perry.....	Captain.....	Postville.....	March 16, 1880
A. R. Prescott.....	1st Lieut.....	Postville.....	May 16, 1880
Joseph B. Reed.....	2d Lieut.....	Postville.....	May 16, 1880

COMPANY E.

Name.	Rank.	Residence.	Date of Commission.
Dick Haney.....	Captain.....	Lansing.....	Aug. 6, 1881
Henry P. Lane.....	1st Lieut.....	Lansing.....	Aug. 6, 1881
John Dorrman.....	2d Lieut.....	Lansing.....	Aug. 6, 1881

COMPANY F.

William N. Irvine.....	Captain.....	Oelwein.....	July 20, 1880
Minon Paign.....	1st Lieut.....	Oelwein.....	July 20, 1880
Charles F. Farr.....	2d Lieut.....	Oelwein.....	Sept. 3, 1881

COMPANY G.

Walter E. Akers.....	Captain.....	Decorah.....	April 27, 1880
Eldred R. Baker.....	1st Lieut.....	Decorah.....	April 27, 1880
Arthur C. Wilson.....	2d Lieut.....	Decorah.....	Sept. 7, 1881

COMPANY H.

P. Anthony Sutkamp.....	Captain.....	Independence.....	Aug. 18, 1881
Fred. E. Hopkins.....	1st Lieut.....	Independence.....	Aug. 18, 1881
Ernest S. Stroman.....	2d Lieut.....	Independence.....	Aug. 18, 1881

COMPANY I.

Albert G. Stewart.....	Captain.....	Waukon.....	Aug. 8, 1881
A. T. Stillman.....	1st Lieut.....	Waukon.....	Nov. 7, 1878
James B. Reid.....	2d Lieut.....	Waukon.....	May 7, 1880

COMPANY K.

Mathias M. Gasser.....	Captain.....	Dubuque.....	Feb. 1, 1881
John L. Buettell.....	1st Lieut.....	Dubuque.....	Feb. 1, 1881
Charles J. Hoare.....	2d Lieut.....	Dubuque.....	Feb. 1, 1881

FIFTH REGIMENT.

(HEADQUARTERS, VILLISCA.)

Date of Commission.

W. W. ELLIS, Colonel commanding... May 18, 1880

Lieutenant-colonel.

PETER C. KING, Bedford... July 10, 1880

Major.

W. F. EVANS, Bedford... Aug. 11, 1881

Adjutant.

E. CLAY GIBBS, Villisca... July 12, 1880

Quartermaster.

O. B. THOMPSON, Bedford... June 13, 1881

Surgeon.

JAMES W. MARTIN, Red Oak... Sept. 24, 1880

Assistant Surgeon.

J. WATSON HOLLAND, Osceola... Sept. 24, 1880

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
W. W. Williams.....	Captain.....	Osceola	Aug. 6, 1881
Cyrum M. Tarlton.....	1st Lieut.....	Osceola.....	Oct. 30, 1880
William M. Lindsay....	2d Lieut.....	Osceola.....	Aug. 6, 1881

COMPANY B.

Philander Wymore.....	Captain.....	Villisca.....	June 28, 1880
Elmer E. Vaughn.....	1st Lieut.....	Villisca.....	Oct. 6, 1880
William Bush	2d Lieut.....	Villisca.....	Oct. 2, 1880

COMPANY C.

Daniel Jones....	Captain.....	Glenwood.....	Aug. 19, 1879
Melvin H. Byers.....	1st Lieut.....	Glenwood.....	Aug. 1, 1881
Millard F. Shaw.....	2d Lieut.....	Glenwood.....	Aug.

COMPANY D.

Name.	Rank.	Residence.	Date of Commission.
John N. Gadd.....	Captain.....	Afton.....	Aug. 30, 1881
George Wick.....	1st Lieut.....	Afton.....	April 24, 1880
Jacob E. Cherry.....	2d Lieut.....	Afton.....	Oct. 26, 1880

COMPANY E.

Grant J. Ross.....	Captain.....	Shenandoah...	May 18, 1880
George H. Castle.....	1st Lieut.....	Shenandoah...	May 18, 1880
Edward D. Burnet.....	2d Lieut.....	Shenandoah...	Sept 6, 1880

COMPANY H.

Robert F. Askren.....	Captain...	Mt. Ayr.....	Sept 1, 1879
.....	1st Lieut	.....	.....
.....	2d Lieut.....	.....	.....

COMPANY I.

Charles W. Connett.....	Captain.....	Bedford.....	Aug. 29, 1881
Martin V. Gray.....	1st Lieut.....	Bedford.....	Aug. 29, 1881
Joseph Sellers Faith.....	2d Lieut.....	Bedford.....	Aug. 29, 1881

COMPANY K.

E. A. Harris.....	Captain	Red Oak.....	March 27, 1880
Philip S. Douglass.....	1st Lieut.....	Red Oak.....	April 28, 1880
William F. Junkin.....	2d Lieut....	Red Oak.....	April 28, 1880

SIXTH REGIMENT.

(HEADQUARTERS, OSAGE.)

Date of Commission.

JAMES McCARTY, Colonel commanding.....Aug. 6, 1881

Lieutenant-colonel.

J. HENRY SWENEY, Osage.....July 3, 1881

Major.

C. W. BOUTIN, Hampton.....Aug. 6, 1881

Adjutant.

ALBERT W. TALLMAN, Osage.....May 25, 1880

Quartermaster.

WM. A. McNAUGHTON, Charles City.....Aug. 6, 1881

Surgeon.

FRANK H. MOORE, Osage.....July 31, 1880

Assistant Surgeon.

ARTHUR L. WHEELER, Mason City.....July 31, 1880

Chaplain.

FRANCIS H. MILLER, Charles City.....March 23, 1881

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
Jerry J. O'Rourke.....	Captain.....	Mason City.....	Oct. 16, 1880
Henry A. Marsh.....	1st Lieut.....	Mason City.....	July 24, 1880
James Rule.....	2d Lieut.....	Mason City.....	Nov. 9, 1878

COMPANY B.

John R. Prime.....	Captain.....	Osage.....	July 27, 1880
Albion C. Libby.....	1st Lieut.....	Osage.....	July 27, 1880
James I. Sweney....	2d Lieut.....	Osage.....	July 27, 1880

COMPANY C.

Name.	Rank.	Residence.	Date of Commission.
John N. Coleman.....	Captain.....	Fredericksburg.....	July 16, 1881
Joseph Ellison.....	1st Lieut.....	Fredericksburg.....	Aug. 6, 1881
Hadley Vail.....	2d Lieut.....	Fredericksburg.....	July 16, 1881

COMPANY E.

John H. Bennett.....	Captain.....	New Hampton.....	June 8, 1880
A. C. Boylan.....	1st Lieut.....	New Hampton.....	Aug. 11, 1881
Roderick E. Ronayne.....	2d Lieut.....	New Hampton.....	Aug. 11, 1881

COMPANY F.

Cornelius L. Dyke.....	Captain.....	Charles City.....	Aug. 6, 1881
W. Arthur Stahl ..	1st Lieut.....	Charles City.....	Aug. 6, 1881
J. Dwight Fowler.....	2d Lieut.....	Charles City.....	Aug. 6, 1881

COMPANY G.

Zebina Z. Bryant.....	Captain.....	Sumner.....	June 17, 1881
Simeon J. Davis.....	1st Lieut.....	Sumner.....	Jan. 8, 1881
Atwood Wentworth.....	2d Lieut.....	Sumner.....	July 3, 1880

COMPANY H.

Levi B. Raymond.....	Captain.....	Hampton.....	Aug. 11, 1881
George M. Spencer.....	1st Lieut.....	Hampton.....	Aug. 11, 1881
Charles L. Clock.....	2d Lieut.....	Hampton.....	Sept. 17, 1881

COMPANY K.

Smith G. Blythe.....	Captain.....	Nora Springs.....	Dec. 25, 1880
Samuel Sullivan.....	1st Lieut.....	Nora Springs.....	July 2, 1881
Charles S. Tredway.....	2d Lieut.....	Nora Springs.....	July 2, 1881

UNIVERSITY BATTALION, IOWA CITY.

(INFANTRY AND ARTILLERY, 1880.)

Name.	Rank.
James Chester.....	Major
Olin S. Fellows.....	Adjutant
Emerson M. Hough.....	Quartermaster

COMPANY A.

Fred. Bond.....	Captain
James A. Moon...	1st Lieut
Charles M. Hunt.....	2d Lieut

COMPANY B.

Lyle F. Sutton	Captain
Fred. A. Remley.....	1st Lieut
Stewart Goodrell, Jr.....	2d Lieut

COMPANY C.

Frank S. Rice.....	Captain
Frank P. Buerckle, Jr	1st Lieut
J. Sullivan Enlow.....	2d Lieut

COMPANY D.

Oliver P. Myers.....	Captain
Byron Mattison.....	1st Lieut
Robert Pritchard.....	2d Lieut

BATTERY.

Frank Bond.....	Captain
F. A. Vanderpoel.....	1st Lieut
Frank A. Fletcher.....	2d Lieut

UNIVERSITY BATTALION, IOWA CITY.

(INFANTRY AND ARTILLERY, 1881.)

Name.	Rank.
George A. Thurston.....	Major
Eugene S. Quinton	Adjutant
Halleck W. Seaman.....	Quartermaster
L. Dow Younkin.....	Chaplain
A. A. Ladd.....	Leader of Band

COMPANY A.

W. H. Selleck.....	Captain
Wm. O. Payne.....	1st Lieut
Melville Eaton.....	2d Lieut

COMPANY B.

William C. Burton.....	Captain
William A. Shepfer.....	1st Lieut
Charles W. Bricker.....	2d Lieut

COMPANY C.

Orva L. Whipple.....	Captain
George N. Seidlitz.....	1st Lieut
Alberto A. Ladd.....	2d Lieut

COMPANY D.

Frank Van Fossen.....	Captain
James B. French.....	1st Lieut
H. E. Elazier.....	2d Lieut

BATTERY.

Fred. O. Newcomb.....	Captain
R. G. Morrison.....	1st Lieut
.....	2d Lieut

BRIGADE ORGANIZATION.

FIRST BRIGADE.

COMMAND.	HEADQUARTERS.	Commissioned officers.	Enlisted men.	Aggregate.
Field, Staff, and Band	Muscatine	8	16	24
Second Regiment	Centerville	27	349	376
Third Regiment	Marengo	29	303	332
Fifth Regiment ..	Villisca	30	347	377
Total		94	1,015	1,109

SECOND BRIGADE.

COMMAND.	HEADQUARTERS.	Commissioned officers.	Enlisted men.	Aggregate.
Field, Staff, and Band	Dubuque	8	18	26
First Regiment	Marshalltown	25	279	304
Fourth Regiment	Independence	32	375	407
Sixth Regiment	Osage	32	404	436
Total		97	1,096	1,173

APPENDIX.

ORDNANCE AND ORDNANCE STORES

Received, issued, and remaining on hand October 1, 1881.

	Galling gun. Colt's navy revolvers, cal. 45. Remington pistols, cal. 50. Enfield rifles, cal. 57. B. L. Springfield rifles, cal. 45. B. L. Springfield rifles, cal. 60. Bayonet scabbards. Revolver scabbards and belts. Cartridge-box belts and plates. Gun slings. Cartridge-boxes and plates. Cartridge-boxes, cal. 45. Waist belts and plates. Cap pouches. Non-commissioned officers' swords. Sabres and belts. Wiping rod. Cotton padding. Screw-drivers.																	
On hand from last return.....	1	20	27	40	20	40	16	66	53	40	40	40	8	20	182	4	40	
Received.....	543	40	455	881	357	683	925	40	899	454	20	182	4	4	180	4	180	
Total.....	1	20	27	543	80	475	921	16	423	736	925	80	189	454	28	183	4	180
Issued.....	163	80	252	595	41	430	504	40	541	108	4	67	2	141	4	180	4	180
Sold.....	163	80	252	595	41	430	504	40	541	108	4	67	2	141	4	180	4	180
Total.....	163	80	252	595	41	430	504	40	541	108	4	67	2	141	4	180	4	180
Total on hand.....	1	20	27	380	223	326	16	352	306	421	40	398	346	24	116	4	30	

DISBURSEMENTS.

DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1880.		
May 5	Hammer & Co., freight and drayage.....	\$ 11.75
June 4	Hammer & Co., freight and drayage.....	13.05
July 19	Hammer & Co., freight and drayage.....	32.21
August 21	Western Union Telegraph Co., dispatches	1.90
August 26	Lieutenant-Colonel A. D. Collier, expenses of inspection....	102.59
August 26	Colonel W. H. Thrift, expenses of inspection.....	120.39
August 27	Captain F. C. Merrill, clothing allowance, Co. I, 1st Reg....	160.00
August 27	Lieutenant G. D. Clarke, clothing allowance, Co. B, 2d Reg....	160.00
August 27	Captain D. J. Palmer, clothing allowance, Co. D, 2d Reg....	168.00
August 27	Capt. G. T. Wentworth, clothing allowance, Co. E, 2d Reg....	168.00
August 27	Capt. Frank Daugherty, clothing allowance, Co. A, 3d Reg....	160.00
August 27	Captain F. Deford, clothing allowance, Co. H, 3d Reg....	168.00
August 27	Capt. H. R. Crenshaw, clothing allowance, Co. K, 3d Reg....	196.00
August 27	Captain John W. Ford, clothing allowance, Co. C, 4th Reg....	160.00
August 27	Captain James Perry, clothing allowance, Co. D, 4th Reg....	168.00
August 27	Captain E. B. Bascom, clothing allowance, Co. E, 4th Reg....	164.00
August 27	Captain W. N. Irvine, clothing allowance, Co. F, 4th Reg....	168.00
August 27	Captain O. D. Burr, clothing allowance, Co. H, 4th Reg....	168.00
August 27	Captain A. J. Rodgers, clothing allowance, Co. I, 4th Reg....	160.00
August 27	Captain M. C. Speer, clothing allowance, Co. K, 4th Reg....	160.00
August 27	J. H. Bell, clothing allowance, Band, 5th Regiment.....	56.00
August 27	Captain P. Wymore, clothing allowance, Co. B, 5th Reg....	160.00
August 27	Captain D. J. Spencer, clothing allowance, Co. D, 5th Reg....	160.00
August 27	Captain G. J. Ross, clothing allowance, Co. E, 5th Reg....	168.00
August 27	Captain J. M. Haver, clothing allowance, Co. F, 5th Reg....	168.00
August 27	Captain R. F. Askran, clothing allowance, Co. H, 5th Reg....	160.00
August 27	Captain W. F. Evans, clothing allowance, Co. I, 5th Reg....	168.00
August 27	Captain E. A. Harris, clothing allowance, Co. K, 5th Reg....	160.00
August 27	Captain J. J. O'Rourke, clothing allowance, Co. A, 6th Reg....	160.00
August 27	Captain J. R. Prime, clothing allowance, Co. B, 6th Reg....	160.00
August 27	Captain S. N. Brace, clothing allowance, Co. C, 6th Reg....	160.00
August 27	Captain J. H. Bennett, clothing allowance, Co. E, 6th Reg....	160.00
August 27	Captain C. L. Dyke, clothing allowance, Co. F, 6th Reg....	160.00
August 27	Captain Z. Z. Bryant, clothing allowance, Co. G, 6th Reg....	160.00
August 27	Captain C. W. Boutin, clothing allowance, Co. H, 6th Reg....	164.00
August 27	Captain S. G. Blythe, clothing allowance, Co. K, 6th Reg....	160.00
August 27	Capt. H. D. Churchill, clothing allowance, Co. B, 8th Reg....	160.00
August 27	Capt. Joseph Andrews, clothing allowance, Co. B, 9th Reg....	168.00
August 27	Captain Fred Welker, clothing allowance, Co. C, 9th Reg....	160.00
August 27	Lieut. T. K. Chase, clothing allowance, Co. F, 9th Reg....	160.00
Sept. 16	Captain W. L. Davis, clothing allowance, Co. C, 1st Reg....	160.00
Sept. 16	Captain Asa Jones, clothing allowance, Co. A, 5th Reg....	168.00
Sept. 16	Captain C. B. Hunt, clothing allowance, Co. B, 7th Reg....	168.00
Sept. 16	Capt. J. R. Whitaker, clothing allowance, Co. A, 8th Reg....	160.00
Sept. 16	Captain W. W. Woods, clothing allowance, Co. C, 8th Reg....	172.00
Sept. 16	Captain Allen Meader, clothing allowance, Co. F, 8th Reg....	208.00
Sept. 16	Capt. Wm. H. Milligan, clothing allowance, Co. C, 1st Reg....	164.00
Sept. 20	Capt. Daniel Jones, clothing allowance, Glenwood Guards..	160.00
Sept. 25	Capt. W. H. H. Hursh, clothing allowance, Co. D, 3d Reg....	168.00
Oct. 11	Captain E. B. Smith, clothing allowance, Co. H, 2d Reg....	160.00

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1880.		
Oct.	11 Capt. J. Whit Garner, clothing allowance Co. F, 2d Reg....	\$ 168.00
Oct.	11 Col. B. A. Beeson, subsistence of encampment, 8th Reg....	219.99
Oct.	11 Hammer & Co., freight and drayage.....	22.36
Oct.	11 Captain P. Wymore, freight and drayage.....	4.50
Oct.	11 Captain R. F. Askren, freight and drayage.....	5.70
Oct.	11 Lieutenant Geo. Wick, freight and drayage.....	2.53
Oct.	27 Hammer & Co., freight and drayage.....	72.15
Oct.	27 Hammer & Co., freight and drayage.....	41.35
Oct.	28 Lieutenant J. C. Plane, subsistence and incidental expenses of encampment, 4th Regiment.....	605.58
Oct.	28 J. C. Chapman, transportation to encampment of 1880.....	96.20
Oct.	28 M. C. Healion, transportation to encampment of 1880.....	120.72
Oct.	28 C. Stickney, transportation to encampment of 1880.....	187.33
Oct.	28 Captain A. W. Jaques, subsistence and incidental expenses of encampment, 2d Regiment.....	371.78.
Oct.	28 H. F. Royce, transportation to encampment of 1880.....	127.36
Oct.	28 Lieutenant C. M. Ferguson, subsistence and incidental ex- penses of encampment of 6th Regiment.....	749.82
Nov.	10 Captain Z. Z. Bryant, expenses to and from encampment...	53.50
Nov.	10 Captain W. F. Evans, freight and drayage.....	8.70
Nov.	10 A. V. H. Carpenter, transportation to encampment of 1880.	155.96
Nov.	10 Colonel C. S. Bentley, encampment expenses.....	45.15
Nov.	10 General Milo L. Sherman, headquarters' allowance.....	12.50
Nov.	10 Colonel Lyman Banks, headquarters' allowance.....	12.50
Nov.	10 Colonel B. A. Beeson, headquarters' allowance.....	12.50
Nov.	10 General F. Olmsted, headquarters' allowance.....	12.50
Nov.	10 Captain W. H. Milligan, armory rent.....	30.00
Nov.	10 Captain David Jones, armory rent.....	30.00
Nov.	10 Captain W. L. Davis, armory rent.....	30.00
Nov.	10 Captain F. C. Merrill, armory rent.....	30.00
Nov.	10 Captain A. W. Jaques, armory rent.....	30.00
Nov.	10 Captain George F. Wentworth, armory rent.....	30.00
Nov.	10 Captain J. W. Garner, armory rent.....	30.00
Nov.	10 Captain Frank Daugherty, armory rent.....	30.00
Nov.	10 Captain W. H. H. Hursh, armory rent.....	30.00
Nov.	10 Captain J. M. Cox, armory rent.....	30.00
Nov.	10 Captain F. Deford, armory rent.....	30.00
Nov.	10 Captain H. R. Crenshaw, armory rent.....	30.00
Nov.	10 Captain Jno. W. Ford, armory rent.....	30.00
Nov.	10 Captain James Perry, armory rent.....	30.00
Nov.	10 Captain E. B. Bascom, armory rent.....	30.00
Nov.	10 Captain W. N. Irvine, armory rent.....	30.00
Nov.	10 Captain W. E. Akers, armory rent.....	30.00
Nov.	10 Captain O. D. Burr, armory rent.....	30.00
Nov.	10 Captain A. J. Rodgers, armory rent.....	30.00
Nov.	10 Captain Asa Jones, armory rent.....	30.00
Nov.	10 Captain P. Wymore, armory rent.....	30.00
Nov.	10 Captain H. S. Henderson, armory rent.....	30.00
Nov.	10 Captain G. J. Ross, armory rent.....	30.00
Nov.	10 Captain R. F. Askren, armory rent.....	30.00
Nov.	10 Captain W. F. Evans, armory rent.....	30.00
Nov.	10 Captain E. A. Harris, armory rent.....	30.00
Nov.	10 Lieutenant H. A. Marsh, armory rent.....	30.00
Nov.	10 Captain J. R. Prime, armory rent.....	30.00
Nov.	10 Captain S. N. Brace, armory rent.....	30.00
Nov.	10 Captain John H. Bennett, armory rent.....	30.00
Nov.	10 Captain C. L. Dyke, armory rent.....	30.00

DISBURSEMENTS.—CONTINUED.

DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1880.		
Nov. 10	Captain Z. Z. Bryant, armory rent.....	\$ 30.00
Nov. 10	Captain C. W. Boutin, armory rent.....	30.00
Nov. 10	Lieutenant L. J. Keys, armory rent.....	30.00
Nov. 10	Captain C. B. Hunt, armory rent.....	30.00
Nov. 10	Captain J. R. Whitaker, armory rent.....	30.00
Nov. 10	Captain H. D. Churchill, armory rent.....	30.00
Nov. 10	Captain J. Andrews, armory rent.....	30.00
Nov. 10	Captain Fred Welker, armory rent.....	30.00
Nov. 10	Lieutenant T. K. Chase, armory rent.....	30.00
Nov. 10	Captain E. B. Smith, armory rent.....	30.00
Nov. 20	S. W. McElderry, subsistence and incidental exp. Fifth Reg.	392.57
Nov. 20	John Dyer, transportation furnished to and from encampment, C., B. & Q. Railroad.....	886.74
Nov. 20	J. H. Greene, drugs furnished Fourth Regiment encampment	6.50
Nov. 20	W. A. Thrall, transportation furnished to and from encampment, C., & N. W. R. R.....	29.12
Nov. 20	Murray & Baker, rent of tents, cots, and stools for encamp't.	424.85
Nov. 20	A. H. Hanson, transportation furnished to and from encampments, Illinois Central Railroad.....	70.00
Nov. 20	Col. J. C. Summers, headquarters allowance.....	12.50
Nov. 20	Captain Allen Meader, armory rent.....	30.00
Nov. 20	Captain W. W. Woods, armory rent.....	30.00
Nov. 20	Lieutenant J. T. Lewis, armory rent.....	25.00
Nov. 20	Colonel C. S. Bentley, headquarters' allowance.....	12.50
Nov. 20	Colonel W. W. Ellis, headquarters' allowance.....	12.50
Nov. 20	Colonel Sam C. Farmer, headquarters' allowance.....	12.50
Nov. 20	Colonel J. B. Wilson, headquarters' allowance.....	12.50
Nov. 20	Colonel James McCarty, headquarters' allowance.....	12.50
Dec. 1	Hammer & Co., freight and drayage.....	33.48
Dec. 10	Captain J. M. Haver, armory rent.....	30.00
Dec. 10	Captain A. J. Richards, armory rent.....	25.00
Dec. 10	Captain John Shanley, armory rent.....	25.00
Dec. 10	Captain D. J. Palmer, armory rent.....	30.00
Dec. 10	Wm. G. Swan, freight on camp and garrison equipage to and from encampments, 1880.....	192.18
Dec. 10	Harry S. Lillage clothing allowance 4th regiment band....	68.00
1881.		
Jan. 5	Hammer & Co., freight and drayage.....	12.85
Jan. 28	J. H. Bell, balance on clothing allowance 5th Regt. band..	4.00
Jan. 28	Captain James Perry, freight on ordnance.....	10.39
Jan. 28	Captain John H. Bennett, freight on ordnance.....	3.53
Jan. 28	Captain C. E. Fuller, freight on ordnance.....	7.18
Jan. 28	Captain J. M. Haver, armory rent.....	12.50
Jan. 29	Field, Leiter & Co., material for covering battle-flags.....	27.48
Feb. 1	Hammer & Co., freight and drayage.....	7.73
Feb. 15	American Express Company, charges on ordnance.....	36.20
Feb. 15	Mrs. D. C. Young, work on battle-flags.....	5.00
Feb. 15	Miss Emily Burnett, work on battle-flags.....	5.00
Feb. 15	Miss Clara Overman, work on battle-flags.....	5.00
Feb. 15	Colonel G. W. Kingsnorth, headquarters' allowance.....	12.50
Feb. 15	Marshall, Field & Co., material for covering flags.....	41.31
Feb. 24	Hammer & Co., freight and drayage.....	13.55
Feb. 26	Mrs. E. A. Brown, work on battle-flags.....	4.80
Feb. 26	Mrs. D. C. Young, work on battle-flags.....	6.35
Feb. 26	Miss Emily Burnett, work on battle-flags.....	7.00
Feb. 26	Miss Clara Overman, work on battle-flags.....	7.00
March 9	Captain J. M. Cox, clothing allowance Co. F. 3d Regiment..	168.00

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1881.		
March	19 Captain L. J. Allen, armory rent.....	\$ 25.00
March	19 Capt. J. J. O'Rourke, transportation of men to encampment.....	6.60
March	19 Miss Maggie Perigo, work on battle-flags.....	14.00
March	19 Miss Emily Burnett, work on battle-flags.....	15.50
March	19 Miss Clara Overman, work on battle-flags.....	16.00
March	19 Mrs. Linda M. Hartzell, work on battle-flags.....	14.00
March	19 Mrs. E. A. Brown, work on battle-flags.....	16.00
March	19 Miss Jennie Patchen, work on battle-flags.....	14.50
March	19 Mrs. D. C. Young, work on battle-flags.....	15.50
April	1 Miss Julia F. Thomas, clerical work, Adj't-Gen's office....	20.00
April	1 Capt. D. P. Trimble, transportation of men to encampment.....	2.52
April	1 General F. Olmsted, headquarters' allowance.....	12.50
April	1 Capt. S. N. Brace, transportation of men to encampment....	13.50
April	1 Captain J. L. Bigley, armory rent.....	25.00
April	1 Captain P. B. Murphy, armory rent.....	25.00
April	1 Captain H. S. Henderson, armory rent.....	30.00
April	1 Captain W. H. H. Hursh, armory rent.....	30.00
April	1 Captain W. H. Holman, armory rent.....	30.00
April	1 Captain H. D. Churchill, armory rent.....	30.00
April	1 Captain Daniel Jones, armory rent.....	30.00
April	1 Captain J. R. Whitaker, armory rent.....	30.00
April	1 Captain W. H. Milligan, armory rent.....	30.00
April	1 Captain A. J. Rodgers, armory rent.....	30.00
April	1 Captain J. W. Garner, armory rent.....	30.00
April	1 Captain Frank Daugherty, armory rent.....	30.00
April	1 Captain W. L. Davis, armory rent.....	30.00
April	1 Captain E. B. Smith, armory rent.....	30.00
April	1 Captain J. H. Bennett, armory rent.....	30.00
April	1 Captain J. M. Cox, armory rent.....	30.00
April	6 Captain Fred. Welker, armory rent.....	30.00
April	6 Captain W. W. Woods, armory rent.....	30.00
April	6 Captain Z. Z. Bryant, armory rent.....	30.00
April	6 Captain S. N. Brace, armory rent.....	30.00
April	6 Captain J. R. Prime, armory rent.....	30.00
April	6 Captain J. J. O'Rourke, armory rent.....	30.00
April	6 Captain W. F. Evans, armory rent.....	30.00
April	6 Captain J. M. Haver, armory rent.....	30.00
April	6 Captain G. J. Ross, armory rent.....	30.00
April	6 Captain P. Wynmore, armory rent.....	30.00
April	6 Colonel W. W. Ellis, headquarters' allowance.....	12.50
April	6 Captain M. M. Gasser, armory rent.....	30.00
April	6 Captain W. E. Akers, armory rent.....	30.00
April	6 Captain W. N. Irvine, armory rent.....	30.00
April	6 Captain E. B. Bascom, armory rent.....	30.00
April	6 Captain F. Deford, armory rent.....	30.00
April	6 Captain F. C. Merrill, armory rent.....	30.00
April	6 Lieutenant G. D. Clarke, armory rent.....	30.00
April	6 Captain G. T. Wentworth, armory rent.....	30.00
April	6 Captain D. P. Trimble, armory rent.....	25.00
April	6 Captain A. W. Jaques, headquarters' allowance.....	12.50
April	6 Colonel C. S. Bentley, headquarters' allowance.....	12.50
April	6 Miss Maggie Perigo, work on battle-flags.....	11.30
April	6 Mrs. Mary E. Summers, balance due Colonel Summers.....	7.30
April	6 Colonel James McCarty, headquarters' allowance.....	12.50
April	6 General M. L. Sherman, headquarters' allowance.....	12.50
April	21 Captain R. F. Askren, armory rent.....	30.00
April	21 Captain D. J. Palmer, armory rent.....	30.00

DISBURSEMENTS CONTINUED.

DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1881.		
April 21	Captain H. R. Crenshaw, armory rent.....	\$ 30.00
April 21	Captain James Perry, armory rent.....	30.00
April 21	Captain John W. Ford, armory rent.....	30.00
April 21	Lieutenant C. M. Tarlton, armory rent.....	30.00
April 21	Captain S. G. Blythe, armory rent.....	30.00
April 21	Captain A. Meader, armory rent.....	30.00
April 21	Captain H. C. Vore, armory rent.....	30.00
April 21	Captain J. Andrews, armory rent.....	30.00
April 21	Mrs. E. A. Brown, work on battle-flags.....	20.00
April 21	Mrs. L. M. Hartzell, work on battle-flags.....	20.00
April 21	Miss Clara Overman, work on battle-flags.....	23.00
April 21	Miss Emily Burnett, work on battle-flags.....	23.00
April 21	Mrs. T. D. Grimes, work on battle-flags.....	13.00
April 21	Mrs. M. E. Boyer, work on battle-flags.....	8.00
April 21	Mrs. Rosa A. Pelton, work on battle-flags.....	10.00
April 21	Mrs. D. C. Young, work on battle-flags.....	20.00
April 21	W. A. Reed & Co., oilcloth for flag covers.....	4.30
April 21	Osgood, Harris & Co., material for repairing flags.....	8.20
April 21	Miss Jennie Patchen, work on battle-flags.....	19.60
April 21	General Lyman Banks, headquarter's allowance.....	12.50
April 21	Colonel B. A. Beeson, headquarter's allowance.....	12.50
April 21	Colonel J. B. Wiison, headquarter's allowance.....	12.50
May 6	Miss Julia F. Thomas, clerical work in Adj't-Gen's office...	40.00
May 14	Sergeant Charles Snyder, armory rent.....	30.00
May 14	Captain C. W. Boutin, armory rent.....	30.00
May 14	Captain C. B. Hunt, armory rent.....	30.00
May 14	A. R. Paul, rent of sewing-machine for repairing flags.....	5.00
May 16	F. Olmsted, firing salute at death of Ex-Governor Briggs...	9.85
June 11	Miss Julia F. Thomas, clerical work in Adj't-Gen's office...	40.00
June 13	Hammer & Co., freight and drayage.....	7.05
July 1	Miss Julia F. Thomas, clerical work in Adj't-Gen's office...	40.00
July 5	T. L. Smith, painting for Decoration Day.....	5.06
August 15	Miss Julia F. Thomas, clerical work in Adj't-Gen's office...	40.00
August 25	Marshall, Field & Co., material for covering flags.....	3.75
Sept. 1	Miss Julia F. Thomas, clerical work in Adj't-Gen's office...	40.00
Total.....		\$16,198.51

NUMBER OF PERSONS SUBJECT TO MILITARY DUTY.

As per report of county auditors, 1880.

COUNTIES.	No.	COUNTIES.	No.
Adair.....	1,770	Johnson.....	3,068
Adams.....	1,700	Jones.....	2,642
Allamakee.....	2,296	Keokuk.....	3,047
Appanoose.....	2,036	Kossuth*.....	805
Audubon.....	1,055	Lee*.....	3,380
Benton.....	3,073	Linn.....	4,978
Black Hawk.....	2,752	Louisa.....	1,932
Boone.....	2,802	Lucas.....	2,105
Bremer.....	1,874	Lyon*.....	221
Buchanan.....	2,327	Madison*.....	2,593
Buena Vista*.....	919	Mahaska*.....	2,100
Butler*.....	2,109	Marion.....	3,133
Calhoun.....	806	Marshall.....	3,169
Carroll.....	1,814	Mills*.....	1,920
Cass.....	2,904	Mitchell.....	1,880
Cedar*.....	2,336	Monona.....	1,180
Cerro Gordo.....	1,644	Monroe.....	2,089
Cherokee.....	1,190	Montgomery.....	2,105
Chickasaw.....	1,745	Muscatine.....	2,974
Clarke.....	1,424	O'Brien*.....	387
Clay*.....	524	Osceola*.....	312
Clayton.....	3,839	Page.....	2,833
Clinton.....	3,601	Palo Alto.....	616
Crawford*.....	860	Plymouth*.....	1,290
Dallas.....	2,827	Pocahontas.....	507
Davis.....	1,957	Polk*.....	5,813
Decatur.....	2,031	Pottawattamie*.....	2,579
Delaware.....	2,389	Poweshiek*.....	2,617
Des Moines.....	2,667	Ringgold.....	1,827
Dickinson*.....	274	Sac.....	876
Dubuque.....	5,697	Scott.....	5,506
Emmet*.....	194	Shelby.....	1,794
Fayette.....	2,785	Sioux.....	833
Floyd.....	2,146	Story*.....	2,114
Franklin.....	1,483	Tama.....	2,682
Fremont.....	2,497	Taylor.....	2,174
Greene.....	1,881	Union.....	1,714
Grundy.....	1,847	Van Buren.....	2,492
Guthrie.....	2,126	Wapello.....	3,391
Hamilton.....	1,855	Warren*.....	2,425
Hancock.....	520	Washington.....	2,824
Hardin.....	2,425	Wayne.....	2,160
Harrison.....	2,388	Webster*.....	2,063
Henry.....	2,210	Winnebago.....	427
Howard.....	1,695	Winneshek.....	2,997
Humboldt*.....	468	Woodbury*.....	1,095
Ida*.....	2,431	Worth.....	1,111
Iowa.....	2,484	Wright*.....	832
Jackson.....	3,089		
Jasper.....	3,258	Total.....	208,175
Jefferson.....	2,536		

*No report. Number taken from report of 1879.

NUMBER OF PERSONS SUBJECT TO MILITARY DUTY.

As per report of county auditors, 1881.

COUNTIES.	No.	COUNTIES.	No.
Adair.....	1,855	Johnson.....	3,445
Adams.....	1,732	Jones.....	2,413
Allamakee.....	2,100	Keokuk.....	3,069
Appanoose.....	2,450	Kossuth.....	791
Audubon.....	1,411	Lee.....	4,109
Benton.....	3,039	Linn.....	5,275
Black Hawk.....	2,753	Louisa.....	1,850
Boone.....	2,844	Lucas.....	2,255
Bremer.....	1,560	Lyon*.....	221
Buchanan.....	2,156	Madison.....	2,347
Buena Vista.....	1,192	Mahaska.....	2,663
Butler.....	2,057	Marion.....	3,815
Calhoun.....	984	Marshall.....	3,099
Carroll.....	1,773	Mills.....	2,128
Cass.....	2,930	Mitchell.....	1,669
Cedar.....	2,400	Monona.....	1,199
Cerro Gordo.....	2,533	Monroe.....	1,990
Cherokee.....	1,460	Montgomery.....	2,149
Chickasaw.....	1,798	Muscatine.....	3,026
Clarke.....	1,721	O'Brien.....	636
Clay.....	1,665	Osceola.....	383
Clayton.....	3,475	Page.....	3,062
Clinton.....	3,416	Palo Alto.....	581
Crawford.....	802	Plymouth.....	1,252
Dallas.....	2,547	Pocahontas*.....	507
Davis.....	2,200	Polk.....	6,077
Decatur.....	2,215	Pottawattamie.....	4,394
Delaware.....	1,860	Poweshiek.....	2,567
Des Moines.....	2,615	Ringgold.....	1,855
Emmet*.....	194	Sac.....	1,222
Dickinson.....	273	Scott.....	5,958
Dubuque.....	5,723	Shelby.....	2,082
Fayette.....	2,673	Sioux*.....	833
Floyd.....	2,085	Story.....	2,014
Franklin.....	1,578	Tama.....	2,960
Fremont.....	2,660	Taylor.....	2,017
Greene.....	1,598	Union.....	2,104
Grundy.....	1,938	Van Buren.....	2,507
Guthrie.....	2,028	Wapello.....	3,617
Hamilton.....	1,560	Warren.....	2,221
Hancock.....	495	Washington.....	2,855
Hardin.....	2,482	Wayne.....	2,164
Harrison.....	2,389	Webster.....	1,926
Henry*.....	2,210	Winnebago.....	678
Howard.....	1,344	Winneshiek.....	2,768
Humboldt.....	826	Woodbury.....	1,420
Ida*.....	2,431	Worth.....	982
Iowa.....	2,328	Wright.....	770
Jackson.....	2,637		
Jasper.....	3,449	Total.....	214,823
Jefferson.....	2,517		

*Number taken from former report. No report in 1881.

LIST OF FLAGS

In the Arsenal carried by Iowa Regiments during the War of the Rebellion.

ARM OF SERVICE.	NUMBER AND KIND.			Total.
	National.	Banners.	Guidons.	
CAVALRY.				
First Regiment.....	1			1
Second Regiment.....			4	4
Third Regiment.....	2		2	4
Fourth Regiment.....	1		2	3
Fifth Regiment.....			2	2
Seventh Regiment.....		1		1
Eighth Regiment.....			2	2
ARTILLERY.				
First Battery.....		2		2
Second Battery.....	1			1
Fourth Battery.....	1	1		2
INFANTRY.				
Second Regiment.....	4	2		6
Third Regiment.....	2			2
Fourth Regiment.....		2		2
Fifth Regiment.....	1	2		3
Sixth Regiment.....	2	1		3
Seventh Regiment.....	2	1		3
Eighth Regiment.....	2	2		4
Ninth Regiment.....	2	1		3
Tenth Regiment.....		2		2
Eleventh Regiment.....	2	1		3
Twelfth Regiment.....	1	2		3
Thirteenth Regiment.....	1			1
Fourteenth Regiment.....	1	1		2
Fifteenth Regiment.....	2	2		4
Sixteenth Regiment.....	1	2		3
Seventeenth Regiment.....	2	2		4
Eighteenth Regiment.....	1	2		3
Nineteenth Regiment.....	1	2		3
Twentieth Regiment.....	1	2		3
Twenty-first Regiment.....	1	1		2
Twenty-second Regiment.....	1	1		2
Twenty-third Regiment.....	1	1		2
Twenty-fourth Regiment.....	1			1
Twenty-fifth Regiment.....	2	3		5
Twenty-sixth Regiment.....	2	1		3
Twenty-seventh Regiment.....	1	2		3
Twenty-eighth Regiment.....	2	2		4
Twenty-ninth Regiment.....		1		1

LIST OF FLAGS-CONTINUED.

ARM OF SERVICE.	NUMBER AND KIND.			Total.
	National.	Banners.	Guidons.	
Thirtieth Regiment.....	2	.....	.....	2
Thirty-first Regiment.....	2	2	.....	4
Thirty-second Regiment.....	2	.....	.....	2
Thirty-third Regiment.....	.....	1	.....	1
Thirty-fourth Regiment.....	2	1	.....	3
Thirty-fifth Regiment.....	2	2	.....	4
Thirty-sixth Regiment.....	.....	2	.....	2
Thirty-ninth Regiment.....	1	.....	.....	1
Fortieth Regiment.....	1	.....	.....	1
COLORED TROOPS.				
First Infantry (60th U. S. Vols. A. D.).....	1	.....	.....	1
Unknown.....	.....	1	.....	1
Total.....	58	54	12	124

GENERAL ORDERS.

GENERAL ORDERS, }
No. 1.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, April 7, 1880. }

I. In accordance with chapter 74, acts of the Eighteenth General Assembly, all officers and enlisted men of the First Regiment of Cavalry and the First Regiment of Artillery, are hereby mustered out and honorably discharged the service of the State.

II. Any company of these regiments desiring to maintain an independent organization can, upon giving bond, retain the ordnance with which they are now provided. All other companies of these regiments will at once forward to this office all property of the State now in their possession.

III. Requisitions for armory rent will be made out in usual form for the period from January 1st to April 1st.

IV. The benefits under the provisions of sections 21 and 38, chapter 74, acts of the Eighteenth General Assembly shall not accrue to the unarmed members of any company. Company commanders will govern themselves accordingly in making enlistments.

V. Companies having or procuring good serviceable uniforms not materially different from the following general description will, until further orders, be considered within the meaning of chapter 74, acts of the Eighteenth General Assembly, uniformed companies. Coats—single-breasted frock, dark blue cloth, stand-up collar, not less than one, nor more than two inches in height, cut square to hook up close in front, faced with sky-blue cloth four inches back; skirt of coat on each side of opening behind to be faced with sky-blue cloth; sleeves faced with same material and ornamented with three buttons. Two straps of dark blue cloth piped with sky blue, let into the waist seam on each side the coat, and buttoning above the hip to sustain the waist belt; shoulder-straps of sky-blue cloth set into the shoulder seam and to button over the shoulder belts at the collar seam with one button. Pants—sky-blue, sergeants to wear a stripe one inch wide, corporals one-half inch wide, of dark blue cloth. Caps—dark blue cloth.

VI. When any company is uniformed and in condition to pass inspection, its commanding officer will at once report the fact to this office. Companies not so reporting by July 20, 1880, limit of time prescribed by section 45, chapter 74, acts of the Eighteenth General Assembly, will be disbanded.

VII. New enlistments and commissions will be for five years, but officers and soldiers of infantry regiments now in service will continue without re-election or re-enlistment till the expiration of the term they are now serving.

VIII. Encampments are provided for, and will be held in one of the ways indicated in the law. Due notice will be given as to time and manner.

IX. The money companies will receive annually, will be armory rent \$50 as

heretofore; \$10 to commanding office for postage, etc., and \$4 to each armed soldier complying with section 37, chapter 74, acts of the Eighteenth General Assembly.

Armory rent and postage will be paid every six months. A payment on the allowance for clothing will be made as soon after July 20, as the pay-rolls can be prepared.

By order of the Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, }
No. 2.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, July 20, 1880.

I. A muster and inspection of the Iowa National Guard for payment on uniforms is hereby ordered.

II. The following named officers are detailed for this duty, and will be obeyed and respected accordingly.

W. L. Alexander, Adjutant-general.

W. H. Thrift, Inspector-general.

A. D. Collier, Lieutenant-colonel First Regiment.

By order of the Governor and Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, }
No. 3.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, September 1, 1880.

The following named companies of the Iowa National Guard, not having chosen to uniform and remain in the service in accordance with the provisions of section 45, chapter 74, laws of the Eighteenth General Assembly, are hereby mustered out and honorably discharged from the service of the State:

Companies A, B, D, F, G, and H,	First Regiment.
Companies A, C, G, H, I, and K,	Second Regiment.
Companies B, C, E, G, and I,	Third Regiment.
Companies A and B,	Fourth Regiment.
Companies C and G,	Fifth Regiment.
Companies D and I,	Sixth Regiment.
Companies A, C, D, E, F, H, I, and K,	Seventh Regiment.
Companies E and H,	Eighth Regiment.
Companies, A, D, G, and I,	Ninth Regiment.

The commanding officers of the above named companies will at once put in readiness for shipment all ordnance and ordnance stores in their possession and hold the same for orders from this office.

By order of the Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, {
No. 1.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, May 5, 1881.

I. To fill vacancies in the Iowa National Guard that will occur on the 18th day of May, by the expiration of the terms of service of Generals Farron Olmsted and Milo L. Sherman, elections for the following named officers are hereby ordered:

For the First Brigade, one Brigadier-general.

For the Second Brigade, one Brigadier-general.

II. Company commanders will at once issue their orders for these elections, directing that they be held on Thursday, the 19th day of May, at their company armories, and at such hours as will best suit the convenience of their commands.

III. Regimental commanders will direct their field, staff, and musicians to cast their ballots with the companies at their stations.

IV. The blank for the return of this election has been forwarded to each company. That it may be properly completed and forwarded, the following extract from the law is published: "All elections of field and general officers shall be ordered by the commander-in-chief. The orders for such election shall be sent to the commanding officer of the company in which said election is ordered, who shall in turn issue his special order for such election, giving at least six days' notice thereof, posting said order in three public places accessible to the members of his command, and where practicable the same shall be published in one or more newspapers in the county where said company is located. All voting shall be by ballot, and no voting by proxy shall be legal and a majority of all votes cast shall be necessary to elect. The senior officer present at such election shall preside. The returns of election, properly attested, shall be made promptly within five days from the date of election, to the commanding officer of the regiment, who shall promptly forward the result of said election to the brigade commander, who shall report the same to the adjutant-general of the State, by whose approval the commander-in-chief will issue commissions accordingly."

By order of the Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, {
No. 2.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, May 13, 1881.

The following transfers are hereby announced:

I. The Ninth Regiment to the First Brigade.

II. The Eighth Regiment to the Second Brigade.

By order of the Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, }
No. 3.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, June 4, 1881.

I. The election held in accordance with General Orders No. 1, resulted in the choice of

Lyman Banks, of Muscatine, for Brigadier-general, First Brigade.

Charles S. Bentley, of Dubuque, Brigadier-general, Second Brigade.

II. The above named officers will at once assume their commands and be obeyed and respected accordingly.

By order of the Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, }
No. 4.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, June 25, 1881.

I. The following assignments in the Iowa National Guard are hereby ordered:

The companies at Jesup and Lisbon are assigned to the Eighth Regiment.

The four companies of the Ninth Regiment are assigned to the Second Regiment.

The companies at Atlantic and Greenfield are assigned to the Third Regiment.

The company at Glenwood is assigned to the Fifth Regiment.

Lieutenant-Colonel Geo. W. Phillips, of Brooklyn, is assigned to duty with the Second Regiment.

Major John P. Matthews, of Vinton, is assigned to duty with the Eighth Regiment.

II. Regimental commanders will re-letter their companies where it is rendered necessary, and report their action to this office through brigade headquarters.

III. It is desirable that vacancies among both commissioned and non-commissioned officers be filled as soon as possible, that all may become familiar with their duties before the annual encampment, which will be held some time during the month of September, when the clothing allowance will be paid, and concerning which specific orders will issue.

By order of the Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, }
No. 5.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, July 29, 1881.

I. In accordance with section 21, Military Code, a five days' encampment of the Iowa National Guard is hereby ordered at Des Moines, commencing on Monday, September 12th.

While the date named cannot be preferable for all, questions as to transportation and other matters of a financial nature rendered it the most advisable. All the

details as to date and hour of each company's leaving its station, what it will be expected to furnish, and such other information as may be necessary, will be duly published in orders through brigade and regimental headquarters. As this will be the first coming together of any of the State forces, in a larger than regimental organization, and the people will be given the first real opportunity to judge of the efficiency of the command, it is enjoined upon every officer and soldier that he make the success of the encampment a matter of personal pride.

By order of the Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, }
No. 6.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, August 11, 1881.

The Eighth Regiment, Colonel Byron A. Beeson commanding, will hereafter be known and designated as the First Regiment.

By order Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS, }
No. 7.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, August 13, 1881.

I. The portion of General Orders No. 5, relative to the date of the annual encampment is hereby *revoked*.

II. The encampment will commence on Monday, October 3d.

By order of the Commander-in-chief.

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS }
No. 8.

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, August 26, 1881.

The following appointment on the staff of the Commander-in-chief is hereby announced: Brigadier-General *Horace G. Wolfe*, of Jesup, Inspector-general. He will be obeyed and respected accordingly.

By order of the Governor:

W. L. ALEXANDER, *Adjutant-general.*

GENERAL ORDERS }
No. 9. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 15, 1881. }

The following orders, relative to encampment, to be held at Des Moines, commencing October 3d, are published for the information and guidance of all concerned:

- I. The camp will be known and designated as Camp Baker.
- II. During the encampment, the two brigades, though quartered near together, will preserve their brigade formation.
- III. An inspection by the officers of that department will be made at some period during the camp, preparatory to the annual payment for clothing allowance. The orders governing the last payment are yet in force, and will be observed in this. Blank rolls have been forwarded, and company commanders will cause them to be carefully prepared, and bring with them all of the three copies completed, ready for the Inspector.
- IV. Blank requisitions for armory rent have been forwarded, and will be completed and returned at once, so that payment can be made without delay.
- V. Uncooked rations will be issued, and that the men may have all the conveniences possible, each brigade, regimental, and company commander, will have constructed a strong, substantial mess-chest. These chests should have a lid hung on good hinges, and closing with a suitable padlock. Compartments should be made with special reference to packing, in a convenient manner, all the table ware, cooking utensils, etc., needed. These articles can thus be brought to camp by individual members of companies in quantities far in excess of what could be obtained in any other manner. An allowance of five dollars will be made for every mess-chest constructed according to the spirit of this order.
- VI. Good wall tents have been provided that will accommodate from six to eight men each. Company headquarters will be allowed two tents; regimental headquarters four, and brigade headquarters six.
- VII. It would be well for brigade quartermasters and commissaries, regimental quartermasters and commissary-sergeants, to be in Des Moines early Friday morning, September 30th, and to all such whose immediate commanders so order, transportation will be furnished.
- VIII. Company commanders will ascertain as nearly as possible the number of men they will bring to encampment, and report *by mail direct to this office*, so that it may reach here not later than September 24th, at which time orders for transportation will issue.
- IX. No men not uniformed will be furnished transportation, except such as are employed as cooks or servants.
- X. For the transportation of horses and extra baggage, a car will be run from each brigade and regimental headquarters. Forage for horses will be provided while in camp.
- XI. No part of the command will be moved earlier than the afternoon or night of October 2d, but an effort will be made to have the entire force in camp as early on the 3d as possible.
- XII. To settle questions of rank that may arise, it is ordered that where an

officer has served one term of enlistment, and has been recommissioned to the same office, he shall take rank as given him by his first commission.

XIII. No expense will be incurred or bills contracted without being submitted to this office for approval.

XIV. The following named officers are detailed for duty at these headquarters during encampment:

Lieutenant-Colonel *J. Rush Lincoln*, 1st Regiment.

" " *Charles B Rounds*, Aid-de-Camp, Commander-in-chief.

" " *M. T. V. Bowman*, " " " " "

They will be obeyed and respected accordingly.

By order of the Governor:

W. L. ALEXANDER, *Adjutant-general*.

GENERAL ORDERS }
No. 10. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
DES MOINES, September 20, 1881. }

It is hereby ordered, out of respect to the memory of James A. Garfield, President of the United States:

I. That the officers of the Iowa National Guard will, when on duty, wear the usual badge of mourning on the left arm and sword hilt, and drape the flags of their commands in mourning for thirty days.

II. That armories will be appropriately draped in mourning the first day after the receipt of this order, and so remain for a period of thirty days.

III. That at the State Arsenal, at dawn, on Monday the 26th inst., the day of the funeral of the late President, thirteen guns be fired, and one gun every half hour thereafter until sunset.

By order of the Governor:

W. L. ALEXANDER, *Adjutant-general*.

WILSON, FRED, Aug. 6, 78.

Enlisted in 6 cav.; rejected by examining surg.; pvt. battery B, 1 art. I. N. G.; a. d. c. to comd.-in-chief, aug. 6, 78; re-appointed jan. 27, 80.

ROUNDS, CHAS. B., Sept. 24, 80.

Pvt. co. C, 5 U. S. inf. june 25, 57; dischgd. june 25, 62; re-enlisted co. D, U. S. inf. mar. 26, 63; discharged 1 sergt. mar. 26, 68; adjt. 5 regt. I. N. G. june 6, 78; must. out july 12, 80; special a. d. c. to comd.-in-chief, sept. 24, 80.

ORMSBY, EDWARD S., Apr. 26, 81.

Entered U. S. service sept. 12, 61; dischgd. oct. 1, 65; special a. d. c. to comd.-in-chief, apr. 26, 81.

STOUT, FRANK D., May 3, 81.

BENNETT, SIDNEY J. May 3, 81.

ELLIS, ROBERT, May 20, 81.

STEVENSON, ROBERT H., July 16, 81.

Capt. co. K, 3 regt. I. N. G. aug. 11, 77; a. i. g. 2 brig. july 4, 78; a. d. c. to comd.-in-chief, july 16, 81.

BRIGADIER GENERALS AND STAFFS.

First Brigade.

BANKS, LYMAN, May 19, 81.

Pvt. 11 Ia. inf. sept. 25, 61; sergt. maj. feb. 62; capt. 47 regt. U. S. C. T. apr. 10, 63; must. out jan. 5, 66; capt. co. C 9 regt. 1. N. G. june 26, 78; lt. col. 9 regt aug. 17, 78; col. dec. 13, 79; brig. gen. May 19, 81.

MUNROE, JOHN H., Asst. Adjt.-Gen., June 15, 81.

Pvt. co. H 11 Ia. inf. sept. 10, 61; 2 lt. co. B 11 regt. june 5, 63; capt. and a. a. g. U. S. V. hdq. army of Tenn. june 23, 63; resigned jan., 63; adjt. 9 regt. I. N. G. feb. 17, 79; lt. col. and a. a. g. 1 brig. june 15, 81.

COLLIER, ALFRED D., Asst. Insp.-Gen., July 1, 81.

Pvt. 1 Ia. vol. apr. 24, 61; must. out aug. 25, 61; held recruiting commission a. g. of state of Ia. 62 and 63; pvt. 44 Ia. vol. may 3, 64; must. out sept. 16, 64; lt. col. and a. d. c. to cmd.-in-chief jan. 28, 74; capt. co. C 1 regt. I. N. G. dec. 15, 76; lt. col. aug. 10, 78; maj. and a. i. g. 1 brig. july 1, 81.

HANNAWALT, G. P., Surgeon, Aug. 20, 81.

Hospital steward U. S. A. aug. 22, 62; asst. surg. sept. 3, 64; resigned sept. 1, 68; surg. 3 regt. I. N. G. feb. 18, 76; surg. 1 brig. aug. 20, 81.

JAKUES, A. W., Judge Advocate, Aug. 16, 81.

Pvt. Co. I. 45 regt. may 16, 64; dischgd sept. 20, 64; capt. co. B 2 regt. I. N. G. july 16, 80; j. a. 1 brig. aug. 19, 81.

KENNEDY, CLARENCE K., Commissary, July 1, 81.

Pvt. I. N. G. 78; 4 corpl. may, 80; 3 sergt. nov., 80; coms. 1 brig. july 1, 81.

CRENSHAW, HAMILTON R., Quartermaster, July 9, 81.

Pvt. 28 Ia. inf. july 24, 64; 1 corpl. aug. 19, 62; 3 sergt. nov. 9, 63; 2 sergt. apr. 17, 64; 1 sergt. july 10, 64; must. out july 31, 65; 1 lt. co. K 3 regt. I. N. G. may 1, 78; capt. july 27, 78; resigned sept. 23, 81; q. m. 1 brig. july 9, 81.

FRENCH, G. W., Aid-de-camp, July 1, 81.

LEE, ALFRED W., Aid-de-camp, Sept. 16, 81.

Pvt. co. c 9 regt. I. N. G. dec. 2, 78; a. d. c. 1 brig. sept. 16, 81.

Second Brigade.

BENTLEY, C. S., Brigadier-general, May 19, 81.

Pvt. co. D Wis. cav. 61; sergt. nov. 15, 61; 1 lt. jan., 62; capt. co. G. 63, declined; capt. co. D oct., 64; a. a. g. Grierson's div. cav. oct., 64; must. out feb., 65; capt. co. A 1 cav. I. N. G. 77; col. 4 regt. july 10, 78; brig. gen. 2 brig. may 19, 81.

JACKSON, FRANK D., Asst. Adj.-Gen. July 1, 81.

Pvt. I. N. G. may, 71; corpl. co. E 1 bat. may 17, 75; pvt. co. H 4 regt. dec. 76; 1 lt. may 20, 77; maj. 4 regt. july 10, 78; a. a. g. 2 brig. july 1, 81.

LILLAGER, HARRY S., Asst. Insp.-Gen. July 1, 81.

Pvt. co. B Del. cav. nov. 21, 62; must. out june 30, 65; 2 lt. co. C regt. I. N. G. mar. 16, 77; 1 lt. co. C 4 regt. may 27, 79; adjt. 4 regt. feb. 16, 80; a. i. g. 2 brig. july 1, 81.

KIERULFF, B. F., Surgeon, July 1, 81.

Pvt. 28 Ia. vol. aug. 14, 62; dischgd. july 9, 64; medical cadet 64; served in Turner's Lane Hospital Phil., Pa.; surg. 1 ind. bat. I. N. G. june, 78; surg. 8 regt. sept. 22, 79; surg. 2 brig. july 1, 81.

DYKE, EUGENE B., Judge Advocate, July 23, 81.

Pvt. co. C 47 Ia. inf. may 21, 64; must. out sept. 28, 64; pvt. co. L 6 regt. I. N. G. sept. 77; 1 sergt. Oct. 77; capt. co. F apr. 27, 78; maj. 6 regt. mar. 22, 79; j. a. 2 brig. july 23, 81.

SMITH DWIGHT T., Quartermaster, Aug. 23, 81.

Pvt. co. A 1 cav. I. N. G. july, 78; 2 lt. oct. 11, 78; maj. 1 cav. mar. 15, 79; must. out aug. 26, 79; q. m. 2 brig. aug. 23, 81.

SMITH, CADY C., Commissary. July 23, 81.

Pvt. 1 Mich. inf. apr. 14, 61; re-enlisted july 19, 62, in regt N. Y. cav; must. out june 19, 65; re-enlisted 6 U. S. inf. apr. 13, 66; dischgd. oct. 28, 68; in Libby Prison a short time; pvt. co. I 4 regt. I. N. G. mar. 12, 77; sergt. july 4, 77; 1 sergt. aug. 26, 78; 2 lt. mar. 27, 79; coms. 2 brig. july 23, 81.

GOULD, JOHN F., Aid-de-camp, July 23, 81.

Served three years as pvt. in St. Louis Rifle Association; sergt. maj. 6 regt. I. N. G. sept. 4, 80; a. d. c. 2 brig. july 23, 81.

JOHNSON ANGUS, Aid-de-camp, July 23, 81

SERVICE AND LINEAL RANK OF REGIMENTAL OFFICERS.

Colonels.

1. McCARTY, JAMES M., June 22, 78, 6th Regiment.
Pvt. co. G. 21 Mich. inf., aug. 4, 62; dischgd. june 21, 65; 1 lt. I. N. G. jan. 9, 75; capt. co. B. 6 regt. jan. 13, 77; maj. aug. 1, 77; lt. col. sept. 8, 77; col. june 22, 78; re-elected col. aug. 6, 81.
2. ELLIS W. W., May, 18, 80, 5th Regiment.
Pvt. 8 Penn. vol. apr. 16, 61; actg. q. m. may 1, 61; must. out aug. 1, 61; 1 lt. 61 Penn. vol. sept. 12, 61; capt. may, 62; trs. to vet. res. corps, jan. 1, 64; trs. to Freedman's Bureau and assigned sub. com. dist. of Vicksburg, Miss., resigned may 18, 66; severely wounded at Mary's Heights may 3, 63; capt. co. I 5 regt. I. N. G. apr. 27, 76; re-elect. jan. 20, 80; col. 5 regt. may 18, 80.
3. BEESON, BYRON A., May 22, 80, 1st Regiment.
Pvt. co. F 2 Ia. cav. aug. 3, 64; re-enlistd. mar. 31, 64; 1 lt. co. F, nov. 27, 64; must. out oct. 65; 1 lt. and adjt. 1 ind. bat. I. N. G. july 78; capt. co. C, 1 ind. bat. aug. 7, 78; lt. col. sept. 22, 79; col. may 22, 80.
4. WILSON, J. H., July 17, 80, 3d Regiment.
2 lt. 28 Ia. inf. oct. 10, 62; capt. apr. 7, 63; wounded slightly in foot at Winchester, Va., sept. 19, 64; must. out july 31, 65; capt. co. K. 3 regt. I. N. G., may 16, 78; lt. col. 3 regt. june 24, 78; col. july 17, 80.
5. WRIGHT, H. H., July 26, 81, 2d Regiment.
Pvt. co. D 6 Ia. inf. july 17, 61; re-enlisted jan. 1, 64; must. out july 21, 65, as 1 sergt.; entered I. N. G. dec. 7, 78; 1 sergt. co. E, 5 regt.; 2 lt. co E 2 regt. mar. 14, 80; capt. apr. 15, 81; col. july 26, 81.
6. THRIFT, W. H., Aug. 8, 81, 4th Regiment.
Pvt. co. D 16 Ia. inf. dec. 2, 61; dischgd. by reason of wound nov. 21, 62; pvt. Northern Border Brig. june, 63; must. out jan. 1, 64; pvt. co. D, 44 Ia. inf. june 1, 64; must. out sept. 15, 64; enlisted pvt. co. H 4 regt. I. N. G. july, 77; capt. feb. 20, 78; insp.-gen. I. N. G. jan. 27, 80; col. 4 regt. aug. 8, 81.

Lieutenant-colonels.

1. PHILLIPS, GEO. W., Feb. 14, 80, 2d Regiment.
1 lt. co. H 28 Ia. inf. aug. 10, 62; must. out oct., 62; capt. aug. 3, 63; must. out july 31, 65; capt. co. H 2 regt. I. N. G. apr. 23, 78; lt. col. 2 regt. feb. 14, 80.
 2. LINCOLN, JAMES RUSH, July 1, 80, 1st Regiment.
Served during entire period of war of rebellion, rank capt.; capt. co. F 3 regt. I. N. G. may 27, 76; re-elected july 19, 79; major 8 regt. sept. 20, 79; lt. col. july 1, 80.
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3. SWEENEY, J. H., July 3, 80, 6th Regiment.
Pvt. co. K 27 Ia. inf. aug. 12, 62; must. out as sergt. aug. 8, 65; entered I. N. G. apr. 22, 78; 1 lt. co. F 6 regt. may 6, 78; capt. sept. 2, 78; lt. col. 6 regt. july 3, 80.
4. KING, PETER C, July 10, 80, 5th Regiment.
Pvt. co. K 4 Ia. inf. aug. 5, 61; sergt. feb. 9, 64; 2 lt. apr. 7, 64; 1 lt. co. I 5 regt. I. N. G. aug. 7, 79; lt. col. 5 regt. july 10, 80.
5. RODGERS, H. F., Oct. 29, 80, 3d Regiment.
Pvt. co. G 4 Ill. inf. mar. 27, 64; must. out as sergt. jan. 10, 66; capt. co. H 3 regt. I. N. G. june 7, 77; maj. 3 regt. may 30, 78; lt. col. 3 regt. oct. 29, 80.
6. BASCOM, E. B., Aug. 8, 81, 4th Regiment.
1 lt. Alamakee Guards, june 25, 61; resigned july 14, 61; pvt. co. K 5 Ia. vol. inf. july 15, 61; sergt. maj. july 16, 61; act. lt. nov. 18, 61; post q. m. Boonville, Mo., dec. 14, 61, to jan. 30, 62; capt. jan. 23, 62; must. out nov. 7, 64; capt. co. E 4 regt. I. N. G. july 2, 77; re-elected aug. 18, 80; lt. col. aug. 8, 81.

Majors.

1. MATTHEWS, JNO. P., May 5, 80, 1st Regiment.
Pvt. co. E 1 Ia inf. apr. 20, 61; must. out aug. 25, 61; 1 lt. co. C 30 inf. sept. 23, 62; resigned mar. 2, 63; 1 lt. co. A 1 regt. I. N. G. 75; capt. july 15, 76; re-elected jan. 4, 77; major may 5, 80.
2. HURSH, W. H. H., May 14, 81, 3d Regiment.
Pvt. co. G 84 Pa. vol. sept. 20, 62; 5 sergt. nov., 62; 2 lt. oct. 14, 64; 1 lt. co. H 57 regt. june 9, 65; must. out june, 65; dischgd. july 8, 65; capt. co. D 3 regt. I. N. G. june 10, 78; maj. 3 regt. may 14, 81.
3. BOUTIN, C. W., Aug. 6, 81, 6th Regiment.
Pvt. 1 Vt. inf. apr., 61; lt. 4 Vt. inf. sept., 61; capt. sept. 14, 62; maj. june 4, 65; must. out sept., 65; capt. co. H 6 regt. I. N. G. aug., 77; maj. aug 6, 81.
4. RODGERS, A. J., Aug. 8, 81, 4th Regiment.
Pvt. co. B 12 Ia. inf. oct. 2, 61; sergt. maj. 12 Ia. inf., 64; must. out jan. 26, 66; 2 sergt. co. I 9 regt. I. N. G. june 17, 78; maj. 4 regt. aug. 8, 81.
5. EVANS, W. F., Aug. 11, 81, 5th Regiment.
Pvt. co. F 29 Ia. vol. aug. 9, 62; sergt. nov. 62; 1 sergt. apr. 30, 63; 2 lt. aug. 22, 64; must. out sept. 10, 65; capt. co. I 5 regt. I. N. G. july 26, 79; maj. 5 regt. aug. 11, 81.
6. GARNER, J. W., Aug. 17, 81, 2d Regiment.
Coms. sergt. 25 Ia. inf. aug., 62; r. q. m. aug. 62; must. out june, 65; capt. co. F 2 regt. I. N. G. july 80; maj. aug. 17, 81.

Surgeons.

1. GREENE, JOEL H., Dec. 1, 76, 4th Regiment.
2. MOORE, FRANK H., July 31, 80, 6th Regiment.
3. MARTIN, J. W., Sept. 24, 80, 5th Regiment.

4. WINSHIP, P. D., July 6, 81, 1st Regiment.
Served in war of rebellion as capt. of inf. apr. 25, 61, to sept. 15, 65; enlisted in I. N. G. june, 79; 1 lt. and adjt. sept. 11, 79; surg. july 6, 81.
5. PRIESTLY, JAMES, Sept. 19, 81, 3d Regiment.

Assistant Surgeons.

1. WHEELER, A. L., July 31, 80, 6th Regiment.
2. HOLLAND, J. W., Sept. 24, 80, 5th Regiment.
Pvt. during war of rebellion from aug. 61 to oct. 64; asst. surg 5 reg. I. N. G. sept. 24, 80.
3. RISTINE, J. M., Aug. 8, 81, 1st Regiment.
4. PATTISON, ISRAEL, Aug. 17, 81, 4th Regiment.
2 lt. co. F 4th regt. I. N. G. mar. 29, 78; capt. aug. 27, 79; asst. surg. 4 regt. aug. 17, 81.
5. ANDERSON DANIEL, Aug. 17, 81, 2d Regiment.
6. KIMMEL, W. W., Aug. 19, 81, 3d Regiment.

Chaplains.

1. STURTEVANT, J. M., Jr., Aug. 23, 78, 1st Regiment.
Chap. 1 regt. I. N. G. aug. 23, 78; re-electd. sept. 1, 80.
2. MILLER, FRANCIS, X., Mar. 23, 81, 6th Regiment.
3. FROTHINGHAM, J., Aug. 17, 81, 4th Regiment.
4. HERON, JOHN, Aug. 19, 81, 3d Regiment.
Chap. 5 regt. I. N. G., sept. 23, 80; chap. 3 regt. aug. 19, 81.
5. STEPHENSON, THOS., Sept. 24, 81, 2d Regiment.

Adjutants.

1. TALLMAN, A. W., May 25, 80, 6th Regiment.
Pvt. 130 inf. N. Y. vol. afterwards 1 N. Y. Dragoons Sheridan's cav. aug. 2, 62; discharged june 23, 65; adjt. 6 regt. I. N. G. May 25, 80.
2. GIBBS, E. C., July 12, 80, 5th Regiment.
Pvt. co. A 192 Pa. inf. july 8, 64; must. out nov. 17, 64; pvt. co. B 5 regt. I. N. G. july 27, 78; adjt. 5 regt. june 12, 80.
3. WEEKS, GEO. W., July 6, 81, 1st Regiment.
Pvt. 1 regt. U. S. Fusileers nov. 26, 61; must. out feb. 62; re-enlisted aug. 14, 62, as pvt. co. D 124 Ill. inf. and detached in a. g. o. 16 a. c.; sergt. maj. 66 U. S. col. vol. inf. jan. 22, 64; 1 lt. 51 U. S. col. inf. jan. 9, 65; brig. q. m. feb. 7, 65; actg. a. a. g. may 18, 65; post adjt. Ft. Hudson, La., sept. 12, 65; must. out june, 66; bvt. capt. for services at Ft. Blakely and Mobile, Ala.; 1 lt. and adjt. 1 regt. I. N. G. july 6, 81.
4. PLANE, IRVING C., Aug. 17, 81, 4th Regiment.
Pvt. co. H 4 regt. I. N. G. june 14, 78; 2 sergt. apr. 22, 78; q. m. 4 regt. oct. 4, 78; q. m. 2 brig. july 16, 81; resignd. aug., 81; adjt. 4 regt. aug. 17, 81.

5. ATHEY, ALEXANDER, Aug. 19, 81, 3d Regiment.
Pvt. co. K 3 regt. I. N. G. aug. 3, 81; adjt. 3 regt. aug. 19, 81.
6. DAUGHERTY, J. G., Sept. 22, 81, 2d Regiment.
Pvt. State University bat.; pvt. U. S. bat. sept. 25, 78; 3 corpl. apr. 15, 75; 2 sergt. jan. 1, 76; 2 lt. oct. 1, 76; 1 lt. sept. 22, 77; capt. co. D sept. 18, 78; pvt. co. C 9 regt. I. N. G. june 25, 79; adjt. 2 regt. sept. 22, 81.

Quartermasters.

1. THOMPSON, O. B., June 13, 81, 5th Regiment.
2. AUSTIN, W. R., July 23, 81, 1st Regiment.
5 sergt. co. H 111 Pa. vol. inf. sept. 16, 61; dischgd. apr. 30, 63; q. m. 1 regt. I. N. G. july 23, 81.
3. McNAUGHTON, A. W., Aug. 6, 81, 6th Regiment.
4. TOYE, W. R., Aug. 17, 81, 4th Regiment.
Sergt. 4 regt. I. N. G. may, 76; 2 lt. dec. 29, 76; 1 lt. oct. 16, 77; resigned mar. 15, 79; re-elected may 18, 80; 5 sergt. apr. 29, 81; q. m. 4th regt. aug. 17, 81.
5. ALVERSON, E. E., Aug. 19, 81, 3d Regiment.
Pvt. co. K 3 regt. I. N. G. May 16, 78; 3 sergt. june 20, 78; 1 sergt. jan. 1, 80; dischgd. may 16, 81; re-enlisted pvt. co. K 3 regt. july 30, 81; q. m. 3 regt. aug. 19, 81.
6. ROBINSON, McHENRY, Sept. 22, 81, 2d Regiment.

Captains.

1. MERRILL, F. C., May 14, 77, co. I 1st Regiment.
Pvt. co. K 3 regt. inf. apr. 17, 61; 2 lt. may 6, 61; resigned june 15, 61; 1 lt. 1 Wis. cav. aug. 15, 61, in squadron D; was wounded five times; resigned dec. 13, 63; capt. co. I 1 regt. I. N. G. mar. 14, 77; re-elected may 15, 80.
2. O'ROURK, J. J., Oct. 12, 77; co. A 6th Regiment.
Served four and one-half years in Mich. State troops; pvt. co. A 6th regt. I. N. G. apr. 12, 77; 1 corpl. may 10, 77; 1 sergt. july 15, 77; capt. oct. 12, 77; re-elected oct. 16, 80.
3. DAUGHERTY, FRANK, Mar. 1, 78, co. A, 3d Regiment.
2 lt. co. A 3d regt. I. N. G. sept. 24, 77; capt. mar. 1, 78; re-elected july 18, 81.
4. DEFORD, FRANKLIN, July 2, 78, co. H, 3d Regiment.
Pvt. co. A 7 Ia. cav. feb. 24, 63; corpl. aug. 16, 65; 1 sergt. nov. 25, 65; 2 lt. apr. 14, 66; must. out may 17, 66; pvt. 16 U. S. inf. nov. 15, 67; dischgd. nov. 15, 70; re-enlisted 16 inf. nov. 15, 70; trs. U. S. cav. 71; dischgd. oct. 25, 75; pvt. co. H 3 regt. I. N. G. june 77; 1 sergt. june 77; capt. july 2, 78; re-elected july 3, 81.
5. CHURCHILL, H. D., July 20, 78, co. B, 1st Regiment.
Pvt. Mass. heavy artillery, aug. 18, 63; 2 duty sergt. may 65; 2 lt. co. B 1 regt. I. N. G. aug. 27, 77; 1 lt. dec. 4, 77; capt. july 20, 78; re-elected aug. 11, 81.

6. WELKER, FRED, Dec. 17, 78, co. C, 2d Regiment.
2 lt. co. G 1 regt. Mo. vol. apr. 19, 61; 1 lt. june 1, 61; capt. battery H 1 regt. Mo. light artillery vol. sept. 1, 61; major 1 regt. Mo. lt. art. sept. 1, 64; lt. col. bvt., col. bvt. and chief of artillery 17 a. c., 65; capt. co. C 2 regt. I. N. G. dec. 17, 78.
7. FORD, JOHN W., May 27, 79, co. C, 4th Regiment.
1 lt. co. C 4 regt. I. N. G. mar. 16, 77; capt. may 27, 79.
8. JONES, DANIEL, Aug. 19, 79, co. C, 5th Regiment.
2 lt. co. H 13 Mich. inf. oct. 3, 61; capt. june 16, 62; must. out jan. 19, 65; capt. co. C 5 regt. I. N. G. aug. 19, 79.
9. ASKREN, R. F., sept. 1, 79, co. H, 5th Regiment.
Pvt. co. G 40 inf. aug. 61; dischgd. 63; Pvt. co. H 5 regt. I. N. G. june 79; capt. sept. 1, 79.
10. WOOD, W. W., Nov. 8, 79, co. C, 1st Regiment.
1 sergt. co. C 1 regt. I. N. G., apr. 22, 78; 2 lt. july 30, 78; 1 lt., sept. 78; capt. nov. 8, 79.
11. PERRY, JAMES, Mar. 16, 80, co. D, 4th Regiment.
Pvt. 6 Mich. cav. aug. 9, 62; dischgd. aug. 21, 65; capt. co. D 4 regt. I. N. G., mar. 16, 80.
12. HARRIS, E. A., Mar. 27, 80, co. K, 5th Regiment.
13. SMITH, E. B., Apr. 6, 80, co. H, 2d Regiment.
2 lt. co. H 2 regt. I. N. G., apr. 23, 78; capt. apr. 6, 80.
14. WHITAKER, J. R., Apr. 22, 80, co. A, 1st Regiment.
Pvt. co. A 1 regt. I. N. G., feb. 22, 79; 1 sergt. apr. 76; capt. apr. 22, 80.
15. AKERS, W. E., Apr. 27, 80, co. G, 4th Regiment.
Pvt. co. G 4 regt. I. N. G., june 1, 76; 1 lt. mar. 5, 79; capt. apr. 27, 80.
16. DAVIS, W. L., May 1, 80, co. C, 1st Regiment.
Corpl. co. B 35 Ia. inf. aug. 7, 62; 2 lt. oct. 7, 64; must. out jan. 31, 66; Pvt. co. C 1 regt. I. N. G., july 6, 77; 2 lt. mar. 15, 79; capt. may 1, 80.
17. HAVER, J. M., May 8, 80, co. C, 3d Regiment.
Pvt. co. C 16 Ia. inf. mar. 1, 62; must. out nov. 10, 62; Pvt. co. C 132 Ill., inf; 2 sergt. co. C 3 regt. I. N. G., july, 77; 2lt., july 29, 78; capt. may 8, 80.
18. MEADER, ALLEN, May 13, 80, co. F 1st Regiment.
Corpl. co. C 26 Maine vol. sept. 10, 62; dischgd. jan. 27, 63; enlisted in band 1 brig. Carey's div. jan. 28, 63; dischgd. july 11, 63; 1 lt. co. F ind. bat. I. N. G. july 12, 78; capt. co. F 1 regt. may 13, 80.
19. ROSS, GRANT J., May 18, 80, co. E 5th Regiment.
Pvt. co. K 34 Ill inf. apr. 12, 61; must. out aug. 17, 65, as 1 sergt.; capt. co. E 5 regt. I. N. G. may 18, 80.
20. BENNETT, JOHN H., June 8, 80, co. E 6th Regiment.
Pvt. U. S. vol. nov. 6, 61; dischgd. july 5, 66; capt. co. E 6 regt. I. N. G. mar. 20, 77; co. disbanded jan. 28, 78; capt. co. E 6th regt. june 8, 80.

21. BRYANT, Z. Z., June 17, 80, co. G. 6th Regiment.
Pvt. co. B 7 Ia. vol. July 8, 61; must. out Nov. 11, 62; Pvt. co. G 6 regt. I. N. G. Aug. 24, 78; Capt. June 17, 80.
22. WYMORE, P., June 28, 80, co. B 5th Regiment.
Pvt. 24 Ky. inf. Sept. 29, 61; dischgd. Jan. 31, 65; Pvt. co. B 5th regt. I. N. G. Sept. 29, 79; 1 lt. Feb. 17, 80; Capt. June 28, 80.
23. IRVINE, W. N., July 20, 80, co. F 4th Regiment.
Entered U. S. service Aug. 18, 62; dischgd. June 29, 65; entered I. N. G. May 29, 78; Capt. July 20, 80.
24. PRIME, JOHN R., July 27, 80, co. B 6th Regiment.
Pvt. co. K 27 Ia. inf. Feb. 15, 64; dischgd. from co. K 12 Iowa inf. Jan. 20, 66; Pvt. co. B 6 regt. I. N. G. Apr. 18, 78; 2 lt. May 6, 78; 1 lt. Sept. 12, 78; Capt. July 27, 80.
25. MILLIGAN, W. H., July 30, 80, co. E 3d Regiment.
Pvt. Hannibal Zouaves of Chicago, 67 to 70; Pvt. Looby gds. Apr., 77; 2 lt. May 23, 78; Capt. July 30, 80.
26. BLYTHE, S. G., June 17, 78, co. K, 6th Regiment.
Pvt. U. S. vol. Apr. 20, 61; assigned to co. D 1 regt. N. J. vol; coms. sergt. June 1, 61; 2 lt. co. A 1 regt., Feb. 10, 62; 1 lt. co. F 1 regt., Nov. 1, 62; Capt. co. F 1 regt., Nov. 14, 62; must. out for disability from wounds, June 23, 64; Capt. co. K 6 regt. I. N. G., June 17, 78; re-elected Dec. 25, 81.
27. GASSER, M. M., Feb. 1, 81, co. K, 4th Regiment.
Pvt. co. K 4 regt. I. N. G., Sept. 1, 76; 2 sergt. Sept. 1, 78; 1 sergt. Dec. 1, 78; 1 lt. Apr. 29, 79; Capt. Feb. 1, 81.
28. BARKER, W. H., April 9, 81, co. F, 3d Regiment.
Pvt. co. K 3 Ia. cav., Sept. 3, 61; re-enlisted Jan. 1, 64; must. out Aug. 9, 65; 1 lt. co. F 3 regt. I. N. G., Apr. 4, 78; Capt. Apr. 9, 81.
29. RODMAN, A. A., May 19, 81, co. D, 2d Regiment.
2 lt. Washington Rifles, June 29, 61; 2 lt. co. C 8 regt. Ia. inf. Sept. 23, 61; resigned Apr. 22, 62; 2 sergt. co. D 2 regt. I. N. G., July 31, 77; 1 lt. Sept. 26, 77; Capt. May 19, 81.
30. EGBERT, HENRY, May 19, 81, co. B, 2d Regiment.
Capt. co. C 2 cav. Sept. 1, 61; wounded at Farmington, Miss., May 9, 62; resigned Apr. 17, 63; lt. col. 44 inf., May 25, 64; must. out Sept. 15, 64; Capt. co. B. 2 regt. I. N. G., May 19, 81.
31. COLEMAN, JOHN N., July 16, 81, co. C, 6th Regiment.
Pvt. 48 Ill. inf. Aug. 11, 61; dischgd. Jan. 31, 62; re-enlisted co. K 95th Ill. inf. Aug. 19, 62; must. out Aug. 17, 65; Pvt. co. C 6th regt. I. N. G. June 8, 78; 1 sergt. Aug. 11, 78; 2 lt. June 19, 80; 1 lt. Oct. 2, 80; Capt. July 16, 81.
32. HENDERSON, T. J., Aug. 4, 81, co. D, 3d Regiment.
Pvt. co. B 34 Ia. inf. Aug. 13, 62; dischgd. Aug. 15, 65; Pvt. co. D 3d regt. I. N. G. June 10, 78; 1 sergt. July 23, 78; 2 lt. Jan. 1, 80; 1 lt. July 5, 80; Capt. Aug. 4, 80.

33. HANEY, DICK, Aug. 6, 81, co. E, 4th Regiment.
2 lt. co. E 4th regt. I. N. G. July 2, 77; 1 lt. Sept. 3, 77; re-elected Sept. 15, 80; capt. Aug. 6, 81.
34. DYKE, C. L., Aug. 6, 81, co. F, 6th Regiment.
Capt. co. F, 6th regt. I. N. G. May 24, 79; resigned Feb. 21, 81; re-elected capt. Aug. 6, 81.
35. WILLIAMS, W. W., Aug. 6, 81, co. A, 5th Regiment.
2 corpl. 15 Ia. inf. Nov. 4, 61; 1 corpl. July 4, 62; 4 sergt. Nov. 14, 62; 3 sergt. Nov. 21, 62; 2 sergt. Feb. 20, 63; 1 sergt. June 5, 63; 2 lt. Dec. 15, 64; must. out July 24, 65; 1 lt. Osceola Guards Mar. 1, 76; capt. co. A 5th regt. I. N. G. Jan. 21, 78; resigned July 9, 80; capt. Aug. 6, 81.
36. TRIGG, JOHN T., Aug. 8, 81, co. E, 2d Regiment.
2 lt. co. E 2 regt. I. N. G. Jan. 2, 79; 1 lt. Mar. 4, 80; capt. Aug. 8, 81.
37. STEWART, A. G., Aug. 8, 81, co. I, 4th Regiment.
Pvt. co. I 4th regt. I. N. G. May 14, 78; corpl. Aug., 78; sergt. Feb., 80; dischgd. and re-enlisted Pvt. July 17, 81; capt. Aug. 8, 81.
38. ALVERSON, DAVID, Aug. 8, 81, co. K, 3d Regiment.
Pvt. co. G 7 Ia. inf. June 61; dischgd. July 65; Pvt. co. K 3 regt. I. N. G. Aug. 5, 81; capt. Aug. 8, 81.
39. GADD, N. T., Aug. 9, 81, co. B, 3d Regiment.
Pvt. co. B 3 regt. I. N. G. Nov. 26, 79, capt. Aug. 9, 81.
40. RAYMOND, L. B., Aug. 11, 81, co. H, 6th Regiment.
Sergt. 6 Wis. inf.; dischgd. for disability Feb. 17, 63; 1 sergt. co. H 6 regt. I. N. G. Aug. 6, 77; 2 lt. Apr. 15, 79; 1 lt. May 27, 79; capt. Aug. 11, 81.
41. FARMER, S. C., Aug. 12, 81, co. A, 2d Regiment.
Capt. co. D 5 regt. I. N. G. May 1, 76; lt. col. Apr. 10, 77; col. 2 regt. July 26, 78; resigned Sept. 21, 80; capt. co. A 2 regt. Aug. 12, 81.
42. SUTKAMP, P. A., Aug. 18, 81, co. H, 4th Regiment.
Pvt. co. H 4 regt. I. N. G. June 14, 76; 3 corpl. Apr. 22, 78; 2 sergt. Apr. 17, 79; 2 lt. Mar. 12, 80; 1 lt. Feb. 14, 81; capt. Aug. 18, 81.
43. MCCOY, S. H., Aug. 20, 81, co. F, 2d Regiment.
Pvt. co. C, 11 Ia. vet. vol. Sept. 23, 61; 6 corpl. Aug. 9, 62; 5 corpl. Mar. 12, 63; 5 sergt. July 24, 64; 3 sergt.; 2 lt. July 29, 65; dischgd. Dec. 63; re-enlisted as vet. Jan. 1, 64; dischgd. July 15, 65; Pvt. co. F 2 regt. Apr. 30, 78; 1 sergt. 79; 2 lt. Feb. 28, 80; capt. Aug. 20, 81.
44. GADD, JOHN N., Aug. 30, 81, co. D, 5th Regiment.
Capt. co. F 1 cav. I. N. G. June 8, 78; must. out Mar. 26, 80; capt. co. D 5 regt. Aug. 30, 81.
45. STROOPS, T. W., Sept. 17, 80, co. G, 2d Regiment.
Pvt. co. G 2 regt. I. N. G. July 19, 78.

First Lieutenants.

1. MARSH, HENRY A., Apr. 7, 77, co. A, 6th Regiment.
Pvt. co. B 32 Ia. vol. inf. aug. 25, 62; dischgd. apr. 20, 65, because of wounds received may 18, 64; 1 lt. co. A 6 regt. I. N. G. apr. 7, 77; re-elected July 24, 80.
2. VAN AUKEN, GEO. L., Oct. 5, 78; co. F, 2d Regiment.
Pvt. co F 9 Ind. apr. 20, 61; must. out July 24, 61; re-enlisted co. F 9 Ind. sept. 5, 61; must. out sept. 15, 64; re-enlisted co. A 29 Ind.; must. out dec. 2, 65; Pvt. co. F 2 regt. I. N. G. mar. 10, 77; 2 lt. feb. 13, 78; 1 lt. oct. 5, 78; re-elected nov. 22, 81.
3. STILLMAN, A. T., Nov 7, 78, co. I, 4th Regiment.
4. ROFF, A. K., Dec. 17, 78, co. C, 2d Regiment.
Pvt. co. I 19 Ohio inf. sept. 25, 65; 2 lt. dec. 2, 62; 1 lt. may 27, 63; capt. co. G 19 Ohio inf. dec. 21, 64; must. out oct. 25, 65; Pvt. co. C 2d regt. I. N. G. June 16, 78; 1 lt. dec. 17, 78.
5. HACKTHORNE, GEO. W., Jan. 17, 79, co. H, 3d Regiment.
Pvt. co. K 32 regt. Ia. inf. dec. 22, 63; trs. to co. E 8 Ia. v. v. July 28, 65; must. out apr. 20, 66; corpl. co. H 3 regt. I. N. G. apr. 77; re-enlisted June 24, 78; 1 sergt. July 9, 78; 1 lt. Jan. 17, 79.
6. CLARKE, GEO. D., Apr. 22, 79, co. B, 2d Regiment.
7. TAYLOR, GEO., July 3, 79, co. E 3d Regiment.
8. WICK, GEORGE, Apr. 24, 80, co. D, 5th Regiment.
Pvt. 29 Ia. inf. dec. 19, 63; must. out aug. 10, 65; 1 lt. co. D, 5th regt. I. N. G. apr. 26, 79; resigned apr. 15, 80; re-elected apr. 24, 80.
9. BAKER, ELDRED R., Apr. 27, 80, co. G, 4th Regiment.
4 corpl. co. G 4 regt. I. N. G. apr., 76; 1 corpl. nov. 20, 76; 5 sergt. mar. 15, 77; 2 sergt. sept. 18, 77; 2 lt. June 5, 78; 1 lt. apr. 27, 80.
10. DOUGLASS, P. S., Apr. 28, 80, co. K, 5th Regiment.
11. TEMPLE, WALTER B., May 8, 80, co. C, 3d Regiment.
Pvt. co. M. 9 Ia. cav. sept. 30, 63; must. out feb. 3, 66; 3 sergt. co. C 3, regt. I. N. G. aug. 2, 78; 1 lt. May 8, 80.
12. PRESCOTT, A. R., May 16, 80, co. D, 4th Regiment.
Pvt. engineer regt. Mo. vol. sept. 23, 61; 4 sergt. oct. 31, 61; regtl. coms. sergt. Jan. 1, 62; regtl. sergt. maj. oct. 13, 62; 2 lt. mar. 14, 63; dischgd. nov. 18, 64; 1 lt. co. D 4 regt. I. N. G. mar 16, 80.
13. CASTLE, GEO. H., May 18, 80, co. E, 5th Regiment.
Pvt. co. A 9 Mo. inf. June 25, 61; trs. to 59 Ill. inf.; corpl. nov. 21, 63; sergt. dec. 16, 64; ord. sergt. May 1, 65; must. out Jan. 12, 66; Pvt. co. E 5 regt. I. N. G. May 21, 78; 1 lt. May 18, 80.
14. SCOTT, JOHN S. L., May 25, 80, co. C, 4th Regiment.
Pvt. 121 N. Y. vol. aug. 2, 62; wounded May 3, 63; dischgd. mar. 15, 64; Pvt. co. C 4 regt. I. N. G. mar. 16, 77; 2 sergt. nov. 5, 77; 1 sergt. feb. 11, 78; 2 lt. May 27, 79; 1 lt. May 25, 80.

15. MAGOON, OSCAR P., June 10, 80, co. F, 1st Regiment.
Bugler co. C 12 Ill. cav., dec. 21, 63; discharged may 29, 66; pvt. co. F 1 regt. I. N. G., july 8, 78; 2 lt. july 12, 78; 1 lt. june 10, 80.
16. CATE, STEVE E., July 17, 80, co. A, 3d Regiment.
In State service from 1870 as sergt. and 2 lt. of inf.; 2 lt. artillery, june 3, 77; must. out apr. 25, 77; adjt. 3 regt., june 19, 78; resigned sept. 21, 80; 1 lt. co. A 3 regt., july 17, 80.
17. PAIGN, MINOR, July 20, 80, co. F, 4th Regiment.
2 sergt. co. F 4 regt. I. N. G., may 9, 77; 1 sergt. june 4, 78; 1 lt. july 20, 80.
18. LIBBY, ALBION C., July 27, 80, co. B, 6th Regiment.
Pvt. co. B 6 regt. I. N. G., apr. 20, 78; 1 sergt. mar. 1, 80; 2 lt. jan. 31, 79; 1 lt. july 27, 80.
19. ROMESHA, WM. H., Sept. 24, 80, co. B, 3d Regiment.
Pvt. co. C, 15, Ia. inf., feb. 16, 62; 5 corpl. nov. 1, 63; 4 corpl. feb. 2, 64; 3 corpl. feb. 22, 64; 1 corpl. aug. 15, 64; 4 sergt. jan. 28, 65; must. out july 24, 65; sergt. co. B, 3 regt. I. N. G., june, 79; 1 lt. sept. 24, 80.
20. VAUGHN, ELMER E., Oct. 6, 80, co. B, 5th Regiment.
Pvt. Pa. National Guard, from 75 to 77; pvt. co. B 5 regt. I. N. G., may 1, 80; 1 lt. oct 6, 80.
21. TARTLON, CYRUS M., Oct. 30, 80, co. A, 5th Regiment.
2 lt. co. A 5 regt. I. N. G., jan. 24, 80; 1 lt. oct. 30, 80.
22. BLACK, CHAS. M., Nov. 20, 80, co. B, 1st Regiment.
23. DAVIS, SIMEON J., Jan. 8, 81, co. G, 6th Regiment.
24. BUETTELL, JOHN L., Feb. 1, 81, co. K, 4th Regiment.
Pvt. co. K 4th regt. I. N. G. dec. 1, 76; corpl. june 10, 77; 4 sergt. sept. 1, 78; 2 sergt. aug. 1, 79; 1 sergt. july 2, 80; 1 lt. feb. 1, 81.
25. ROSS, GEO. W., Apr. 9, 81, co. F, 3d Regiment.
Pvt. co. E 21 Pa. cav. june 23, 63; dischgd feb. 20, 64; re-enlisted co. I 205 Pa. vol. aug. 80, 64; dischgd. june 2, 65; color guard oct. 23, 64; pvt. co. H 5 regt. I. N. G. apr. 4, 78; 4 sergt. apr. 25, 78; 2 lt. co. F 3d regt. oct. 11, 79; 1 lt. apr. 9, 81.
26. ANDERSON, JOHN, Apr. 25, 81, co. A, 1st Regiment.
27. STALNECKER, THOS. O., May 19, 81, co. C, 1st Regiment.
Pvt. co. B 6 Pa. inf. apr. 21, 61; dischgd. july 24, 61; re-enlisted pvt. co. C 48 Pa. inf. sept. 2, 61; corpl. oct. 24, 62; sergt. jan. 28, 63; 1 sergt. feb. 26, 63; must. out sept. 16, 64; pvt. co. C 1st regt. I. N. G. may, 78; corpl. july, 78; 2 lt. may 15, 80; 1 lt. may 19, 81.
28. WHITCOMB, MARTIN, May 19, 81, co. D, 2d Regiment.
8 corpl. co. B 45 Ia. inf. mar. 4, 64; must. out sept. 16, 64; pvt. co. D 2 regt. I. N. G. nov. 15, 80; 1 lt. may 19, 81.

29. McMANUS, PARK, May 19, 81, co. B 2d Regiment.
1 lt. 27 Mass. inf. oct. 16, 61; adjt. 27th regt. 64; capt. june 4, 64; must.
out feb. 11, 65; 1 lt. co. B 2d regt. I. N. G. may 19, 81.
30. SULLIVAN, SAMUEL, July 2, 81, co. K, 6th Regiment.
Pvt. 21, Ia. inf. june 11, 62; must. out june 10, 65; pvt. co. K 6 regt. I. N.
G. dec. 5, 78; 6 corpl. apr. 10, 79; 5 sergt. june 5, 80; 1 sergt. 80; 1 lt. july
2, 81.
31. TALBOTT, JOHN F., July 16, 81, co. H, 2d Regiment.
1 sergt. co. H 2 regt. I. N. G. apr. 23, 78; 1 lt. july 16, 80.
32. BYERS, MELVIN H., Aug. 1, 81, co. C, 5th Regiment.
2 lt. co. C 5 regt. I. N. G. mar. 1, 80; 1 lt. aug. 1, 81.
33. LANE, HENRY P., Aug. 6, 81, co. E, 4th Regiment.
2 lt. co. E 4 regt. I. N. G. feb. 19, 79; 1 lt. aug. 6, 81.
34. ELLISON, JOSEPH, Aug. 6, 81; co. C, 6th Regiment.
Pvt. co. B 2 regt. Minn. inf. sept. 30, 61; dischgd. dec. 29, 63; re-enlisted
as corpl. co. B, 2 regt. dec. 20, 64; must. out july 17, 65; pvt. co. C 6 regt. I.
N. G. july 18, 77; 3 sergt. oct. 2, 80; 1 lt. aug. 6, 81.
35. STAHL, W. ARTHUR, Aug. 6, 81, co. F, 6th Regiment.
Pvt. co. F 6 regt. I. N. G. sept. 6, 77; re-enlisted Apr. 17, 78; 4 corpl. apr.
20, 79; 3 sergt. jan. 24, 80; 1 sergt. mar. 18, 81; dischgd. apr. 20, 81; re-
enlisted may 8, 81; 1 lt. aug. 6, 81.
36. CONNOR, JULIUS T., Aug. 8, 81, co. E, 2d Regiment.
Pvt. co. E 2 regt. I. N. G. 81; sergt. apr. 81; 1 lt. aug. 8, 81.
37. BEEM, JOSEPH T., Aug. 10, 81, co. K, 3d Regiment.
38. SPENCER, GEO. M., Aug. 11, 81, co. H 6th Regiment.
Pvt. in war of rebellion from mar. 10, 64, to aug. 24, 65; pvt. co. H 6 regt.
I. N. G. apr. 30, 78; 4 sergt. sept. 12, 78; 1 sergt. 79; 2 lt. june, 80; 1 lt. aug.
11, 81.
39. BOYLAN, A. G., Aug. 11, 81, co. G 6th Regiment.
40. SADLER, FRANK M., Aug. 17, 81, co. D 3d Regiment.
7 corpl. co. D 3 regt. I. N. G. june 10, 78; 2 lt. aug. 13, 80; 1 lt. aug. 17, 81.
41. HOPKINS, FRED. E., Aug. 18, 81, co. H 4th Regiment.
Pvt. co. H 4 regt. I. N. G. apr. 21, 77; 5 sergt. apr. 22, 78; 4 sergt. apr. 17,
79; 1 sergt. sept. 1, 80; 2 lt. feb. 14, 81; 1 lt. aug. 18, 81.
42. GRAY, MARTIN, V., Aug. 29, 81, co. I 5th Regiment.
1 sergt. co. I 5 regt. I. N. G. july 26, 79; 1 lt. aug. 29, 81.
43. McANULTY, A. P., Sept. 3, 81, co. G 2d Regiment.
3 sergt. co. G 2 regt. I. N. G. july 20, 78; re-enlisted aug. 12, 81; 1 lt. sept.
3, 81.

Second Lieutenants.

1. RULE, JAMES, Nov. 9, 78, co. A, 6th Regiment.
Driver of ordnance train 2 div. of frontier Mo. and Ark. from nov., 63, to may, 64; sergt. co. A 6th regt. I. N. G. july, 73; 2 lt. nov. 9, 78.
2. HOPKIRK, DAVID, Nov. 20, 79, co. A, 2d Regiment.
3. HISE, J. G., feb. 19, 80, co. D, 2d Regiment.
Pvt. co. F 1 Ia. vol. cav. aug. 19, 62; dischg'd. june 13, 65; 2 lt. co. D 2 regt. I. N. G. feb. 19, 80.
4. LEMKE, WM., Feb. 20, 80, co. H, 3d Regiment.
Pvt. co. H 3d regt. I. N. G. june, 77; sergt. july 9, 78; 2 lt. feb. 20, 80.
5. JUNKIN, WM. F., Apr. 28, 80, co. K, 5th Regiment.
6. REID, JAMES B., May 7, 80, co. I, 4th Regiment.
Pvt. 16 U. S. inf. apr. 14, 62; 4 sergt. apr. 1, 64; 1 sergt. nov. 1, 64; must. out apr. 14, 65; pvt. co. I 4th regt. I. N. G.; 3 corpl. may 25, 78; 5 sergt. june 10, 79; 2 lt. may 7, 80.
7. REED, JOS. B., May 16, 80, co. D, 4th Regiment.
8. FINCH, DWIGHT H., May 25, 80, co. C, 4th Regiment.
4 corpl. co. C 4 regt. I. N. G. mar. 16, 77; sergt. sept., 79; 2 lt. may 25, 80.
9. WENTWORTH, ATWOOD, July 3, 80, co. G, 6th Regiment.
10. PRESTON, W. S., July 17, 80, co. F, 1st Regiment.
Pvt. co. F 1 regt. I. N. G., july 13, 78; 4 corpl. aug. 5, 78; 4 sergt. june 14, 79; 2 lt. july 17, 80.
11. SWEENEY, JAMES I., July 27, 80, co. B, 6th Regiment.
Pvt. co. B 6 regt. I. N. G., apr. 20, 78; 4 sergt. may 12, 78; 2 lt. july 27, 80.
12. BURNET, EDWARD G., Sept. 6, 80, co. E, 5th Regiment.
Pvt. co. K 40 Ia. inf. aug. 15, 62; dischg'd. aug. 15, 65; pvt. co. E 5 regt. I. N. G., may 18, 80; 2 lt. sept. 24, 80.
13. BUSH, WM., Oct. 2, 80, co. B, 5th Regiment.
Pvt. I Ia. inf. vol., may 14, 61; dischg'd. sept. 10, 61; re-enlisted sept. 26, 61; dischg'd. dec. 5, 63; re-enlisted dec. 6, 63; dischg'd. july 18, 65; sergt. co. B 5 regt. I. N. G., 78; 1 sergt. 80; 2 lt. oct. 2, 80.
14. DEW, ALBERT R., Oct. 16, 80, co. B, 3d Regiment.
Pvt. co. B, 3 regt. I. N. G., mar., 80; 2 lt. oct. 16, 80.
15. MONROE, ANDERSON, Oct. 22, 80, co. E, 3d Regiment.
16. HOARE, CHAS. J., Feb. 1, 81, co. K, 4th Regiment.
Pvt. co. K, 4 regt. I. N. G.; dec. 1, 76; corpl. june 10, 77; 3 sergt. aug. 1, 79; 2 sergt. july 2, 80; 2 lt. feb 1, 81.

17. MORELAND, JOHN E., Feb. 16, 81, co. C, 3d Regiment.
Pvt. co. E 28 Ia. inf., aug. 9, 62; 1 corpl. feb. 4, 65; dischg'd. july 31, 65;
pvt. co. C 3 regt. I. N. G., july 29, 78; sergt. sept. 78; 1 sergt. 79; 2 lt. feb.
16, 81.
18. BEALL, GEO. W., Apr. 15, 81, co. E, 2d Regiment.
Pvt. 30 Ia. inf. 64; dischg'd. from 6 Ia. inf. july 30, 65; bugler co. E 2 regt.
I. N. G. 79; 2 lt. apr. 15, 81.
19. MILLER, M. M., Apr. 25, 81, co. A, 1st Regiment.
20. CAMERON, EDWIN I., May 19, 81, co. B, 2d Regiment.
Pvt. co. B 2 regt. I. N. G. jan. 29, 79; 2 lt. may 19, 81.
21. TREDWAY, CHAS. S., July 2, 81, co. K, 6th Regiment.
22. WILSON, W. W., July 16, 81, co. C, 1st Regiment.
Pvt. co. C 1 regt. I. N. G. july 6, 77; sergt. june 17, 80; 2 lt. july 16, 81.
23. POWERS, W. C., July 16, 81, co. H, 2d Regiment.
Sergt. co. H 2 regt. I. N. G. apr. 23, 78; 2 lt. july 16, 81.
24. VAIL, HADLEY, July 16, 81, co. C, 6th Regiment.
25. SHAW, MILLARD F., Aug. 1, 81, co. C, 5th Regiment.
Pvt. co. C 5 regt. I. N. G. apr. 26, 79; 5 sergt. mar. 8, 81; 1 sergt. sept. 13.
80; 2 lt. aug. 1, 81.
26. ANTHONY, L. D., Aug. 6, 81, co. I, 1st Regiment.
Sergt. co. I 1 regt. I. N. G. july 27, 77; 2 sergt. aug. 26, 78; 1 sergt. june
12, 80; 2 lt. aug. 6, 81.
27. DORRMAN, JOHN, Aug. 6, 81, co. E, 4th Regiment.
28. LINSLEY, WILLIAM M., Aug. 6, 81, co. A, 5th Regiment.
29. FOWLER, J. DWIGHT, Aug. 6, 81, co. F, 6th Regiment.
30. LEIB, JOSEPH C., Aug. 10, 81, co. K, 3d Regiment.
Pvt. co. K 3d regt. I. N. G. may, 78; 2 lt. aug. 10, 81.
31. RONAYNE, R. E., Aug. 11, 81, co. E, 6th Regiment.
32. STROMAN, ERNEST S., Aug. 18, 81, co. H, 4th Regiment.
Pvt. co. H 4 regt I. N. G. may 22, 77; re-enlisted apr. 22, 78; 7 corpl. june
8, 78; 4 corpl. apr. 17, 79; 4 sergt. sept. 1, 80; 2 sergt. may 2, 81; 2 lt. aug.
18, 81.
33. WILSON, J. H., Aug. 20, 81, co. F, 2d Regiment.
Pvt. co. H 87 Ind. vol. aug. 11, 62; dischg'd. june 25, 65; pvt. co. F, 2d regt.
I. N. G. apr. 30, 78; 3 corpl. june, 78; 5 sergt. sept., 79; 4 sergt. oct., 80;
re-enlisted july 5, 81; 2 lt. aug. 20, 81.
34. FOWLER, H. A., Aug. 20, 81, co. C, 2d Regiment.
Musician co. G 42d regt. Mass. vol. july 9, 64; dischg'd. nov. 11, 64; 2 lt.
co. C 2d regt. I. N. G. aug. 20, 81.

35. WESTBROOK, J. M., Aug. 27, 81, co. B, 1st Regiment.
Pvt. during war of rebellion from oct. 16, 64, to july 24, 65; 1 corpl. co. B 1 regt. I. N. G. aug. 20, 77; 3 sergt. apr., 78; 2 sergt. dec., 78; 1 sergt. may, 80; 2 lt. aug. 27, 81.
36. FAITH, JOS. S., Aug. 29, 81, co. I, 5th Regiment.
37. ARNOLD, W. B., Sept. 3, 81, co. A, 3d Regiment.
Pvt. co. A 3 regt. I. N. G. apr. 77; 3 sergt. sept. 2, 80; 2 lt. sept. 3, 81.
38. FARR, CHAS. F., Sept. 3, 81, co. F, 4th Regiment.
Pvt. co. F 4 regt. I. N. G. may 29, 77; corpl. june 12, 77; dischgd. and elected 2 lt. sept. 3, 81.
39. WILSON, A. C., Sept. 7, 81, co. G, 4th Regiment.
Pvt. co. G 4 regt. I. N. G. nov. 24, 76; 5 sergt. oct. 16, 77; 1 sergt. may 16, 79; 2 lt. sept. 7, 81.
40. GOODMAN, CHAS. F., Sept. 7, 81, co. D, 3d Regiment.
Pvt. co. D 3d regt. I. N. G. june 10, 78; sergt. dec. 12, 79; 2 lt. sept. 7, 81.
41. CLOCK, CHAS. L., Sept. 17, 81, co. H, 6th Regiment.
Pvt. 15 Ill. inf. may 3, 61; dischgd. sept. 6, 62; pvt. co. H 6 regt. I. N. G. apr. 1, 79; corpl. aug., 79; 4 sergt. mar. 2, 81; 1 sergt. sept. 1, 81; 2 lt. sept. 17, 81.
42. STOKES, Z., Sept. 28, 81, co. D, 1st Regiment.
Pvt. co. C 3 regt. I. N. G. 76; 1 corpl. and 3 sergt. 77; pvt. bat. F, 1 artillery 78; 1 sergt. 79; must. out mar. 26, 80; pvt. co. D 1 regt. july, 81; 2 sergt. aug. 81; 2 lt. sept. 28, 81.

LAWS OF THE EIGHTEENTH GENERAL ASSEMBLY.

CHAPTER 74.

MILITARY CODE OF IOWA.

AN ACT to provide a military code, and for the organization, government and support of the State militia, and to repeal chapter 125, laws of Seventeenth General Assembly.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That all able-bodied male citizens of the State, between the ages of eighteen and forty-five years, who are not exempted from military duty according to the laws of the United States, shall constitute the military force of this State; *provided*, that all persons who have served in the United States service and have been honorably discharged therefrom are exempt from duty under the military laws of the State; but nothing herein contained shall be construed to prohibit any person from becoming a member of any military organization, or holding any office in the militia of this State.

SEC. 2. Assessors in each township are required to make and return to the county auditor of their respective counties, at the time of making the annual assessment, a correct list of persons subject to military duty, which list may be revised and corrected by the board of supervisors, and the county auditor shall, in the month of June in each even numbered year, or at such other time as the Governor may direct, certify to the Adjutant-general a true copy of said list, and in each odd numbered year he shall certify to the number of names on said list.

SEC. 3. When a requisition shall be made by the President of the United States for troops, the Governor, as Commander-in-chief, shall, by his proclamation, order out for active service the militia of the State, or such portion thereof as may be necessary, designating the same by draft, if a sufficient number shall not volunteer, and may organize the same, and commission officers therefor; and when so ordered out for service, the militia shall be subject to like regulations, and receive from the State like compensation and subsistence, as are prescribed by law for the army of the United States.

SEC. 4. The Commander-in-chief shall have power, in case of insurrection, invasion, or breaches of the peace, or imminent danger thereof, to order into the service of the State such of its military force as he may deem proper, and under the command of such officers as he shall designate.

SEC. 5. In case of any breach of the peace, tumult, riot, or resistance to process of this State, or imminent danger thereof, it shall be lawful for the sheriff of any county to call for aid upon the commandant of any military force within his county.

immediately notifying the Governor of such action; and it shall be the duty of the commandant upon whom such call is made, to order out in aid of the civil authorities the military force, or any part thereof, under his command.

SEC. 6. The command of any force called into service under sections four and five shall devolve upon the senior officer of such force, unless otherwise specially ordered by the Commander-in-chief.

SEC. 7. The military forces of this State, when in the actual service of the State in time of insurrection, invasion, or immediate danger thereof, shall, during their time of service, be paid, by an appropriation especially made therefor, the following sums each for every day actually on duty:

To each general, field, and staff officer.....	\$4.00
To every other commissioned officer.....	2.50
To every non-commissioned staff officer.....	2.00
To every other enlisted man.....	1.50

SEC. 8. All officers and soldiers, while on duty or assembled therefor pursuant to the order of any sheriff of any county in cases of riot, tumult, breach of peace, or whenever called upon to aid the civil authorities, shall receive the same compensation as provided for in section seven, and such compensation shall be audited, allowed, and paid by the supervisors of the county where such service is rendered, and shall be a portion of the county charges of said county, to be levied and raised as other county charges are levied and raised.

SEC. 9. The active militia shall be designated "the Iowa National Guard," and shall consist of nine (9) regiments of infantry, and shall be recruited by volunteer enlistments.

SEC. 10. The entire State shall be composed of not more than two brigades, to be commanded by two brigadier-generals. The Commander-in-chief shall assign all regiments, battalions, and companies to such brigades as he shall think proper. All enlistments therein shall be for five years, and made by signing enlistment papers prescribed by the Adjutant-general, and taking the following oath or affirmation, which may be administered by the enlisting officer, to-wit:

"You do solemnly swear (or affirm) that you will bear true allegiance to, and that you will support the constitution of the United States and the State of Iowa, and that you will serve the State of Iowa faithfully in its military service for the term of five years, unless sooner discharged or you cease to become a citizen thereof; that you will obey the orders of the Commander-in-chief and such officers as may be placed over you, and the laws governing the military forces of Iowa—so help you God."

SEC. 11. The staff of Commander-in-chief shall consist of an adjutant-general, an inspector-general, a quartermaster-general, a commissary-general, and surgeon-general, and such other officers as he may think proper to appoint. The adjutant-general shall rank as a major-general. He shall issue and transmit all orders of the Commander-in-chief, with reference to the militia or military organizations of the State, and shall keep a record of all officers commissioned by the Governor, and of all general and special orders and regulations, and of all such matters as pertain to the organization of the State militia and the duties of an adjutant-general, and, except in times of war or public danger, he shall perform

the duties of quartermaster-general, as required by law, without additional compensation therefor. He shall have charge of the State arsenal and grounds, and shall receive and issue all ordnance stores and camp equipage on order of the Commander-in-chief. He may appoint, with the approval of the Governor, an ordnance-sergeant, at a salary of not more than \$500 per year, who shall, under the direction of the Adjutant-general, take charge of the State arsenal and grounds, and shall aid and assist him in the discharge of his duties. He shall furnish, at the expense of the State, such blanks and forms as shall be approved by the Commander-in-chief. He shall also, on or before the first day of October next preceding the regular session of the General Assembly, and at such other times as the Governor shall require, make out a full and detailed account of all the transactions of his office, with the expense of the same for the preceding two years, and such other matters as shall be required by the Governor. He shall reside at the State capital and shall hold his office during the pleasure of the Governor, and shall receive for his services \$1,500 per year.

SEC. 12. The generals of brigades shall be elected by the officers and enlisted men of each brigade respectively, and shall hold their office for five years, or until removed by court-martial or resignation. On recommendation of brigade commanders, the Governor shall appoint and commission the brigade staff as follows: Assistant-adjutant-general, with rank of lieutenant-colonel; assistant inspector-general, with rank of major; surgeon, with rank of major; quartermaster, with rank of captain; commissary, with rank of captain; and two aids-de-camp, with rank of first lieutenant; judge advocate, with rank of major.

SEC. 13. A regiment shall consist of not less than eight nor more than ten companies. The colonel and lieutenant-colonel and major of all regiments shall be elected as hereinafter provided. The regimental staff shall consist of a surgeon, with rank of major; assistant-surgeon, with rank of captain; chaplain, with rank of captain; adjutant, with rank of first-lieutenant; quartermaster, with rank of first-lieutenant; who shall be appointed and commissioned by the Governor, on recommendation of the regimental commander. The colonel of each regiment shall appoint by warrant, countersigned by the adjutant, a sergeant-major, quartermaster-sergeant, commissary-sergeant, hospital steward, color-sergeant, ordnance-sergeant, drum-major, fife-major, and one bugler, who shall constitute the non-commissioned staff. All field officers shall hold their offices for five (5) years. The commissions of all staff officers shall expire when the officer nominating them or his successor shall make new nominations to their respective offices, and such nominations shall be confirmed by the Commander-in-chief.

SEC. 14. The generals of brigades and regimental commanders, may cause to be organized and enlisted a band, under the leadership of the principal musician of his command, not to exceed sixteen (16) in number, who shall be subjected to the orders of such leader, and shall be under the command of such brigade, or regimental commander, and shall be subjected to the same regulations as are prescribed for other enlisted men.

SEC. 15. A company shall consist of a captain, a first lieutenant, a second lieutenant, five sergeants, four corporals, two musicians, and not less than forty nor more than sixty-four privates and non-commissioned officers. Company offi-

cers shall be elected by members of the company, and shall hold their offices for five (5) years. All non-commissioned officers of companies, on recommendation of their captains, shall be appointed by the warrant of the regimental commander, countersigned by the adjutant. All elections of line officers shall be ordered by the regimental commander. All elections of field and general officers shall be ordered by the Commander-in-chief. The orders for such election shall be sent to the commanding officer of the company in which said election is ordered, who shall in turn issue his special order for such election, giving at least six days' notice thereof, posting said order in three public places accessible to the members of his command, and where practicable, the same shall be published in one or more newspapers in the county where said company is located. All voting shall be by ballot, and no voting by proxy shall be legal; and a majority of all votes cast shall be necessary to elect. The senior officer present at such election shall preside. The returns of elections, properly attested, shall be made promptly within five days from the date of election, to the commanding officer of the regiment, who shall promptly forward the result of said election to the brigade commander, who shall report the same to the Adjutant-general of the State, by whose approval the Commander-in-chief will issue commissions accordingly: *Provided*, That at the organization of a new company the election shall be conducted under such regulations as the Adjutant-general shall prescribe.

SEC. 16. Every company and regiment may make by-laws for its own government not in conflict with this act or general orders or regulations, which shall be binding upon the members.

SEC. 17. Every officer and soldier of the Iowa National Guard shall be held to duty for the full term of five (5) years, unless regularly discharged for good and sufficient cause by the commandant of his regiment, approved by the Commander-in-chief: *Provided*, that said term of five (5) years shall in all cases commence from the time such officer or soldier shall have become an active member of any band, company, regiment, or brigade organized or commissioned under the laws of this State, and now belonging thereto. All persons serving five (5) years consecutively in the National Guard shall, on application, be entitled to an honorable discharge, exempting them from military duty except in time of war or public danger.

SEC. 18. The organization, equipment, discipline, and military regulations of the Iowa National Guard shall strictly conform to the regulations for the government of the army of the United States, in all cases except as herein otherwise provided, and all orders and regulations governing troops, not in conflict with the Constitution of this State and the provisions of this act, shall be binding upon all the members of the Iowa National Guard.

SEC. 19. Every officer and soldier in the Iowa National Guard shall be exempt from jury duty, from head or poll tax of every description, during the term he shall perform military duty. The uniforms, arms, and equipments of every member of the State Guard shall be exempted from all suits, distresses, executions, or sales for debt or payment of taxes. The Iowa National Guard shall in all cases except treason, felony, or breach of the peace, be privileged from arrest during their attendance at drills, parades, encampments, and the election of officers, and in going to and returning from the same.

SEC. 20. The commandant of each regiment shall order monthly or semi-monthly, day or evening drills, by the companies of his command, and the members thereof shall receive no compensation for their services while attending such drills.

SEC. 21. The Iowa National Guard may parade for drill not less than three nor more than five days annually, by company, regiment, or brigade, as ordered by the Commander-in-chief. The quartermaster-general shall provide transportation to and from all such parades or encampments. The commissary-general, under the direction of the Commander-in-chief, shall provide the subsistence for all forces so encamped, such subsistence to conform as near as practicable to the ration prescribed by the general regulations of the army of the United States, and to be issued in kind.

SEC. 22. The commanding officer of any encampment may cause those under his command to perform any field or camp duty he shall require, and may put under arrest during such encampment or parade any member of his command who shall disobey a superior officer, or be guilty of disorderly or unmilitary conduct, and any other person who shall trespass on the parade or encampment grounds, or in any way interrupt or molest the orderly discharge of duty by the members of his command; and he may prohibit the sale of all spirituous or malt liquors within one mile of such encampment, and enforce such prohibition by force, if necessary; *provided, however*, that nothing herein contained shall be construed to interfere with the regular business of any liquor dealer whose place of business shall be situated within said limits.

SEC. 23. For the use of the Iowa National Guard in target practice, the Adjutant-general shall issue to each infantry or cavalry company, on the requisition of the commanding officer thereof, an amount not exceeding one thousand rounds of fixed ammunition in each year, and for the use of the artillery he shall issue in each year not exceeding fifty pounds of powder to each company.

SEC. 24. Upon the organization of any company or regiment of the National Guard, on the requisition of its commanding officer, and the approval of the Governor, the Adjutant-general shall issue all necessary ordnance and ordnance stores: *provided, however*, that when any arms or munitions are delivered to any commander, he shall execute and deliver to the Adjutant-general a bond, payable to the people of the State of Iowa, in sufficient amount and with sufficient sureties to be approved by the Governor, conditioned for the proper use of such arms and munitions, and return of the same when requested by the proper officers, in good order, wear, use and unavoidable loss and damage excepted. All arms shall be kept at the company or regimental armory.

SEC. 25. Such inspection of the Iowa National Guard shall be made as the Commander-in-chief may from time to time direct.

SEC. 26. Any officer or soldier of the Iowa National Guard knowingly making any false certificate, or false return of State property in his hands, or willfully neglecting or refusing to apply all money drawn from the State Treasury for the purpose named in the requisition therefor, shall be guilty of embezzlement and fraud, and shall be punished in the manner as provided for like offenses in the criminal code of this State.

SEC. 27. The several regiments of the Iowa National Guard shall adopt the present dress uniform of the army of the United States.

SEC. 28. The field, staff, and line officers of the Iowa National Guard shall provide themselves with the uniform prescribed for officers of the same rank in the United States army within ninety days from the date of commission.

SEC. 29. Every officer or soldier who shall willfully neglect to return to the armory of the company, or place in charge of the commanding officer of the company to which he belongs any arms, uniform or equipment, or portion thereof, belonging to the State, within six days after being notified by said commanding officer to make such return, or to place the same in his charge, shall be fined not more than fifty dollars, or imprisoned not more than thirty days.

SEC. 30. Every person who shall willfully or wantonly injure or destroy any uniform, arm, equipment, or other military property of the State, and refuse to make good such injury or loss, or who shall sell, dispose of, secrete or remove the same with intent to sell or dispose thereof, shall be fined not more than two hundred dollars, or imprisoned not more than six months, or both.

SEC. 31. Every soldier absent without leave or sufficient excuse from any parade, drill or encampment, shall be fined two dollars (\$2) for each day of absence; and for any unsoldierly conduct at drill, parade or encampment, he may be fined not more than ten dollars (\$10). such fines to be collected by civil suit; and all suits for the collection of fines shall be brought in the name of the State of Iowa, for the use of the company to which the soldier fined belongs; but in no case shall the State pay any costs of such suits. Nothing herein shall be construed to prevent any company or band imposing such fines upon its members as it may think proper in its by-laws, which fines may be enforced in the same manner as hereinbefore provided for the collection of fines for absence from drill, parade or encampment.

SEC. 32. A judge advocate, with the rank of major, shall be appointed for each brigade, and hold office during the pleasure of the Commander-in-chief, who shall perform the duties of such office in the court-martial held in his district; and no other person shall prosecute or defend in such courts; but when he shall be unable to attend, from any cause, or shall be disqualified by interest or relationship, the Commander-in-chief may designate the judge advocate of another brigade to act in his place.

SEC. 33. Commissioned officers, for neglect of duty, disobedience of orders or unsoldierly or ungentlemanly conduct, may be tried by court-martial, provided that no sentence of any court-martial shall affect the life, liberty or property of any citizen of Iowa, according to the regulations provided in like cases in the army of the United States. The Commander-in-chief, by order, shall designate the time and place of holding such courts, and the names of officers composing it, consisting of not less than three nor more than six. The senior officer named shall preside, and shall be of superior rank to the officer on trial, when practicable. Witnesses for the prosecution and defense may be summoned to attend by subpoena signed by the judge advocate. Any witness, duly summoned, who shall fail to appear and testify may be, by warrant of the president of the court, directed to the sheriff or any constable, arrested and treated as in like cases before civil courts. The fees of

all witnesses shall be the same as allowed in civil cases, to be taxed, with the necessary expenses of the judge advocate and the court, by the president of the court, and paid by the State Treasurer, on the Auditor's warrant, to the judge advocate, who shall pay all expenses of the trial, when received by him.

SEC. 34. The sentences of court-martial shall be approved or disapproved by the Commander-in-chief, who may mitigate or remit any punishment awarded by sentence of court-martial when such sentence shall have been approved by the brigade commander. The record of all the proceedings and the sentence of a court-martial in every case, with the order approving or disapproving it, shall be deposited in the office of the Adjutant-general.

SEC. 35. Every brigade and regimental commander in the Iowa National Guard is hereby authorized to appoint a military board or commission of not less than three nor more than five officers whose duty it shall be to examine the capacity, qualifications, propriety of conduct and efficiency of any commissioned officer in his command, who may be reported to the board or commission; and upon the report of said board, if adverse to such officer, and if approved by the commander-in-chief, the commission of such officer shall be vacated: *provided, always*, that no officer shall be eligible to sit on such board whose rank or promotion would, in any way, be affected by the proceedings; and two members, at least, shall be of equal or superior rank with the officer examined; and if any officer shall refuse to report himself, when directed, before such board, the commander-in-chief may, upon the report of such refusal by his commander, declare his commission vacated.

SEC. 36. It shall not be lawful for any body of men whatever, other than the regularly organized volunteer militia of this State, and the troops of the United States, to associate themselves together as a military company or organization, or to drill or parade within the limits of this State, without the license of the Governor thereof, which license may, at any time, be revoked: *provided*, that nothing herein contained shall be so construed as to prevent social or benevolent organizations from wearing swords.

SEC. 37. Every soldier of the Iowa National Guard shall provide and keep himself provided with a uniform, according to the rules and regulations prescribed by law, and subject to such restrictions, limitations and alterations as the Commander-in-chief may direct.

SEC. 38. In lieu of uniforms being furnished in kind by the State, there shall annually be paid to each soldier having complied with section thirty-seven, the sum of four dollars, to be paid under such provisions as the Commander-in-chief may direct, unless a majority of the members of the company prefer to own their uniforms, in which case there shall be no payment to the members of said company, as herein contemplated, but the said uniforms shall be the property of the members of said company respectively furnishing the same; but in no event shall the State be liable for the payment of any money in lieu of uniforms, or for any purpose contemplated by this act, unless such payment can be made without exceeding the annual appropriation provided for by this act.

SEC. 39. In all other cases, except those provided for in the preceding section, all uniforms and other military property shall belong to the State and be used for military purposes only, and each soldier, upon receiving a discharge or otherwise

leaving the military service of the State, or upon demand of his commanding officer, shall forthwith surrender the said uniform, together with all other articles of military property that may be in his possession, to said commanding officer.

SEC. 40. There shall be allowed annually for postage, stationery and office incidentals to each brigade headquarters, the sum of \$25; to each regimental headquarters the sum of \$25, and each company headquarters the sum of \$10.

SEC. 41. There shall be allowed annually to each company for armory rent, fuel, lights, and like necessary expenses, the sum of \$50.

SEC. 42. Such clerical assistance shall be employed in the Adjutant-general's office as shall, in the opinion of the Governor, be actually necessary, and any person so employed, shall receive, for the time they may be actually necessarily on duty, such compensation as the Governor may prescribe.

SEC. 43. The Commander-in-chief is authorized to make and publish regulations for the government of the Iowa National Guard, in accordance with existing laws.

SEC. 44. Any soldier guilty of a military offense may be put and kept under guard by the commander of a company, regiment or brigade, for a time not extending beyond the term of service for which he is then ordered.

SEC. 45. The Commander-in-chief shall disband any company of the Iowa National Guard when it shall fall below a proper standard of efficiency, and he may order special inspections with a view to disbandment. "All companies not acceptably uniformed within four months after the passage of this act shall be considered below the proper standard of efficiency within the meaning of this section, and shall be disbanded." When any company shall be disbanded under the provisions of this section, its place in its regiment shall not be supplied by the acceptance of another company, nor shall any new company be accepted into the National Guard until the first day of May, 1882, nor until authority for this purpose shall be given by the General Assembly.

SEC. 46. In this chapter the word "soldier" shall include musicians, and all persons in the volunteer or enrolled militia, except commissioned officers, and the word "company" shall include battery.

SEC. 47. The medical staff of the Iowa National Guard shall have charge of that branch of the service, under the supervision of the surgeon-general.

SEC. 48. A surgeon in charge in the field or at a camp of instruction may draw, on requisition, such medical stores and supplies as in his judgment may be needed, and for which he shall account on forms provided by the quartermaster-general.

SEC. 49. The surgeon-general may prescribe the necessary forms and blanks for the work of his department; and all subordinate surgeons of the Iowa National Guard will obey his orders, and report, as often as he may prescribe, the transactions of their department.

SEC. 50. Nothing in this act shall be construed to extend the time of any officer beyond the time for which he was elected, or that of any soldier beyond the time for which he was enlisted.

SEC. 51. There is hereby appropriated the sum of twenty thousand dollars per annum, or so much thereof as may be necessary, out of the State treasury, not otherwise appropriated for the purposes named in this act. "And all warrants

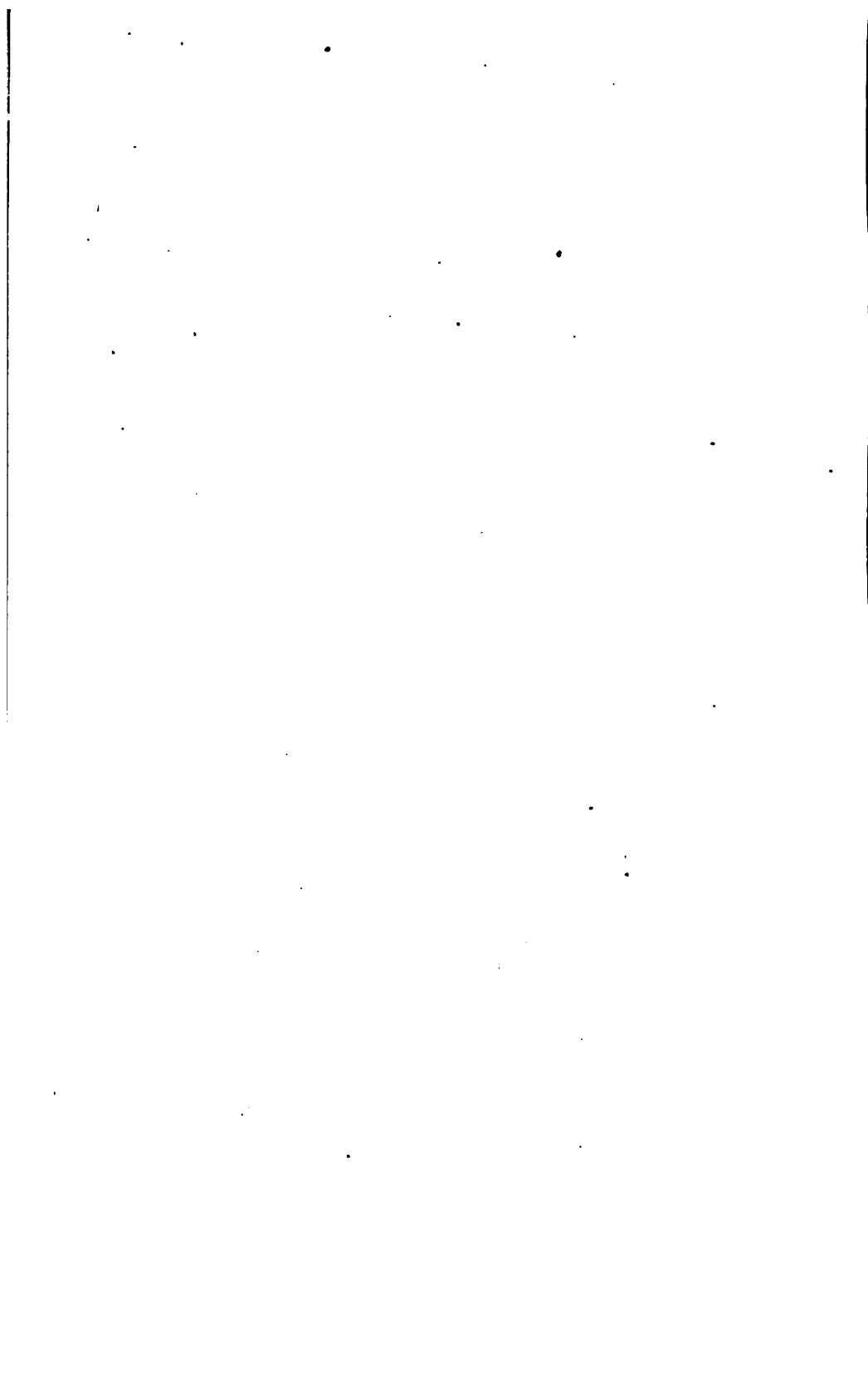
against said appropriation necessary to carry out the provisions of this act shall be drawn by the Auditor of State upon the State Treasurer, upon the certificate of the Adjutant-general, approved by the Governor. And no indebtedness shall be created under the provisions of this act not covered by the appropriations herein made."

SEC. 52. Chapter 125, acts of the Seventeenth General Assembly, and all other acts or portions of acts in conflict herewith, are hereby repealed.

SEC. 53. This act being deemed of immediate importance, shall take effect from and after its publication in *The Iowa State Register* and the *Iowa State Leader*, newspapers published at Des Moines, Iowa.

Approved, March 20, 1880.

SUPPLEMENT.



STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE, }
 Des Moines, November 20, 1881. }

HON. JOHN H. GEAR, *Governor and Commander-in-chief:*

IN accordance with your request, I have the honor to make the following report of the encampment of Iowa National Guard, at Des Moines, October 3d to 7th, inclusive. The general orders relative to this camp were Nos. 5, 7, and 9, the two first of which are published in my biennial report, and the last named was as follows:

GENERAL ORDERS. }
 No. 9. }
 STATE OF IOWA. }
 ADJUTANT-GENERAL'S OFFICE. }
 Des Moines, September 15, 1881. }

The following orders relative to encampment, to be held at Des Moines, commencing October 3d, are published for the information and guidance of all concerned:

- I. The camp will be known and designated as Camp Baker.
- II. During the encampment the two brigades, though quartered near together, will preserve their brigade formation.
- III. An inspection by the officers of that department will be made at some period during the camp, preparatory to the annual payment for clothing allowance. The orders governing the last payment are yet in force, and will be observed in this. Blank rolls have been forwarded and company commanders will cause them to be carefully prepared and bring with them all of the three copies completed, ready for the inspector.
- IV. Blank requisitions for armory rent have been forwarded and will be completed and returned at once, so that payment can be made without delay.
- V. Uncooked rations will be issued, and that the men may have all the conveniences possible, each brigade, regimental, and company commander, will have constructed a strong, substantial mess-chest. These chests should have a lid hung on good hinges and closing with a suitable padlock. Compartments should be made with special reference to packing, in a convenient manner, all the table ware, cooking utensils, etc., needed. These articles can thus be brought to camp by individual members of companies in quantities far in excess of what could be obtained in any other manner. An allowance of \$5 will be made for every mess-chest constructed according to the spirit of this order.
- VI. Good wall tents have been provided that will accommodate from six to eight men each. Company headquarters will be allowed two tents. Regimental headquarters four, and brigade headquarters six.
- VII. It would be well for brigade quartermasters and commissaries, regimental quartermasters and commissary-sergeants, to be in Des Moines early Friday morn-

ing, September 30th, and to all such whose immediate commanders so order, transportation will be furnished.

VIII. Company commanders will ascertain as nearly as possible the number of men they will bring to encampment and report *by mail direct to this office*, so that it may reach here not later than September 24th, at which time orders for transportation will issue.

IX. No men not uniformed will be furnished transportation, except such as are employed as cooks or servants.

X. For the transportation of horses and extra baggage, a car will be run from each brigade and regimental headquarters. Forage for horses will be provided while in camp.

XI. No part of the command will be moved earlier than the afternoon or night of October 2d, but an effort will be made to have the entire force in camp as early on the 3d as possible.

XII. To settle questions of rank that may arise, it is ordered that where an officer has served one term of enlistment, and has been re-commissioned to the same office, he shall take rank as given him by his first commission.

XIII. No expense will be incurred or bills contracted without being submitted to this office for approval.

XIV. The following named officers are detailed for duty at these headquarters during encampment:

Lieutenant-Colonel J. Rush Lincoln, 1st Regiment.

Lieutenant-Colonel Chas. B. Rounds, Aid-de-camp, Commander-in-chief.

Lieutenant-Colonel M. T. V. Bowman, Aid-de-camp, Commander-in-chief.

They will be obeyed and respected accordingly.

By order of the Governor.

W. L. ALEXANDER, *Adjutant-general*.

As stated in my biennial report, that there might be a general encampment in 1881, but thirty-two companies were encamped in 1880, and they were placed at or near their stations, and not held for full time. The continuous rains prior to and during the encampment of 1881, seriously interfered with the preparation of the camp, the comfort of the men en route and their work after their arrival. Notwithstanding this and other circumstances against them, the main force made the most of the opportunity for the military instruction and benefits for which they were called together, and although put to a test that would have been something of a trial even to veterans, proved themselves possessed of true soldierly qualities. The experience of all the States that have given the matter any attention, is that more substantial benefits are obtained by their guard from their annual encampments than from all other sources of instruction combined. So generally is this recognized that some States have purchased and fitted up permanent camping grounds, and nearly all pay their men

for their time while in camp. Massachusetts pays each man two dollars per day, and requires five days' duty, thus paying for services in camp alone, an amount greater than the total cost per man for the support of the Iowa National Guard during the entire year.

I append herewith a statement of disbursements made since the publication of my biennial report; in addition thereto, there are bills on file, for transportation to encampment, not yet audited, as follows:

Chicago, Burlington & Quincy Railway	\$1,221.95
Chicago & Northwestern Railway.....	1,651.51
Illinois Central Railway	272.34
Chicago, Rock Island & Pacific Railway.....	714.68
Central of Iowa Railway.....	237.54

The unexpended balance shown in the following table, will meet all claims for the period of the appropriation.

I have the honor to be,

Yours very respectfully,

W. L. ALEXANDER, *Adjutant-general*.

DISBURSEMENTS.

DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1881.	Amount as per biennial report.....	\$16,198.51
Oct. 6	Captain S. H. McCoy, armory rent.....	30.00
Oct. 6	Captain S. G. Blythe, armory rent.....	30.00
Oct. 6	Captain L. B. Raymond, armory rent.....	30.00
Oct. 6	Captain Z. Z. Bryant, armory rent.....	30.00
Oct. 6	Captain C. L. Dyke, armory rent.....	30.00
Oct. 6	Captain J. H. Bennett, armory rent.....	30.00
Oct. 6	Captain J. N. Coleman, armory rent.....	30.00
Oct. 6	Captain J. J. O'Rourke, armory rent.....	30.00
Oct. 6	Captain P. Wymore, armory rent.....	30.00
Oct. 6	Captain D. Jones, armory rent.....	30.00
Oct. 6	Captain J. N. Gadd, armory rent.....	30.00
Oct. 6	Captain T. J. Henderson, armory rent.....	30.00
Oct. 6	Captain F. Deford, armory rent.....	30.00
Oct. 6	Lieutenant C. M. Tarlton, armory rent.....	30.00
Oct. 6	Captain J. M. Haver, armory rent.....	30.00
Oct. 6	Captain W. H. Barker, armory rent.....	30.00
Oct. 6	Captain Fred. Welker, armory rent.....	30.00
Oct. 6	Lieutenant P. W. McManus, armory rent.....	30.00
Oct. 6	Captain F. C. Merrill, armory rent.....	30.00
Oct. 6	Captain W. W. Woods, armory rent.....	30.00
Oct. 6	Captain W. N. Irvine, armory rent.....	30.00
Oct. 6	Captain W. E. Akers, armory rent.....	30.00
Oct. 6	Captain A. G. Stewart, armory rent.....	30.00
Oct. 6	Captain J. R. Whitaker, armory rent.....	30.00
Oct. 6	Captain H. D. Churchill, armory rent.....	30.00
Oct. 6	Captain W. L. Davis, armory rent.....	30.00
Oct. 6	Captain Allen Meader, armory rent.....	30.00
Oct. 6	Captain G. D. Clarke, armory rent.....	30.00
Oct. 6	Captain A. A. Rodman, armory rent.....	30.00
Oct. 6	Captain N. T. Gadd, armory rent.....	30.00
Oct. 6	Captain D. Alverson, armory rent.....	30.00
Oct. 6	Captain Frank Daugherty, armory rent.....	30.00
Oct. 6	Captain J. T. Trigg, armory rent.....	30.00
Oct. 6	Captain G. J. Ross, armory rent.....	30.00
Oct. 6	Captain E. B. Smith, armory rent.....	30.00
Oct. 6	Captain T. W. Stroops, armory rent.....	30.00
Oct. 6	Captain J. W. Ford, armory rent.....	30.00
Oct. 6	Captain James Perry, armory rent.....	30.00
Oct. 6	Captain Dick Haney, armory rent.....	30.00
Oct. 6	Captain P. A. Sutkamp, armory rent.....	30.00
Oct. 6	Captain M. M. Gasser, armory rent.....	30.00
Oct. 6	Captain W. H. Milligan, armory rent.....	30.00
Oct. 6	General Lyman Banks, headquarters' allowance.....	12.50
Oct. 6	Colonel B. A. Beeson, headquarters' allowance.....	12.50
Oct. 6	Colonel W. H. Thrift, headquarters' allowance.....	12.50
Oct. 6	Colonel W. W. Ellis, headquarters' allowance.....	12.50
Oct. 6	Colonel J. B. Wilson, headquarters' allowance.....	12.50
Oct. 6	Colonel H. H. Wright, headquarters' allowance.....	12.50
Oct. 6	General C. S. Bentley, allowance for mess chests 2d Brigade at encampment.....	110.00

DISBURSEMENTS--CONTINUED.

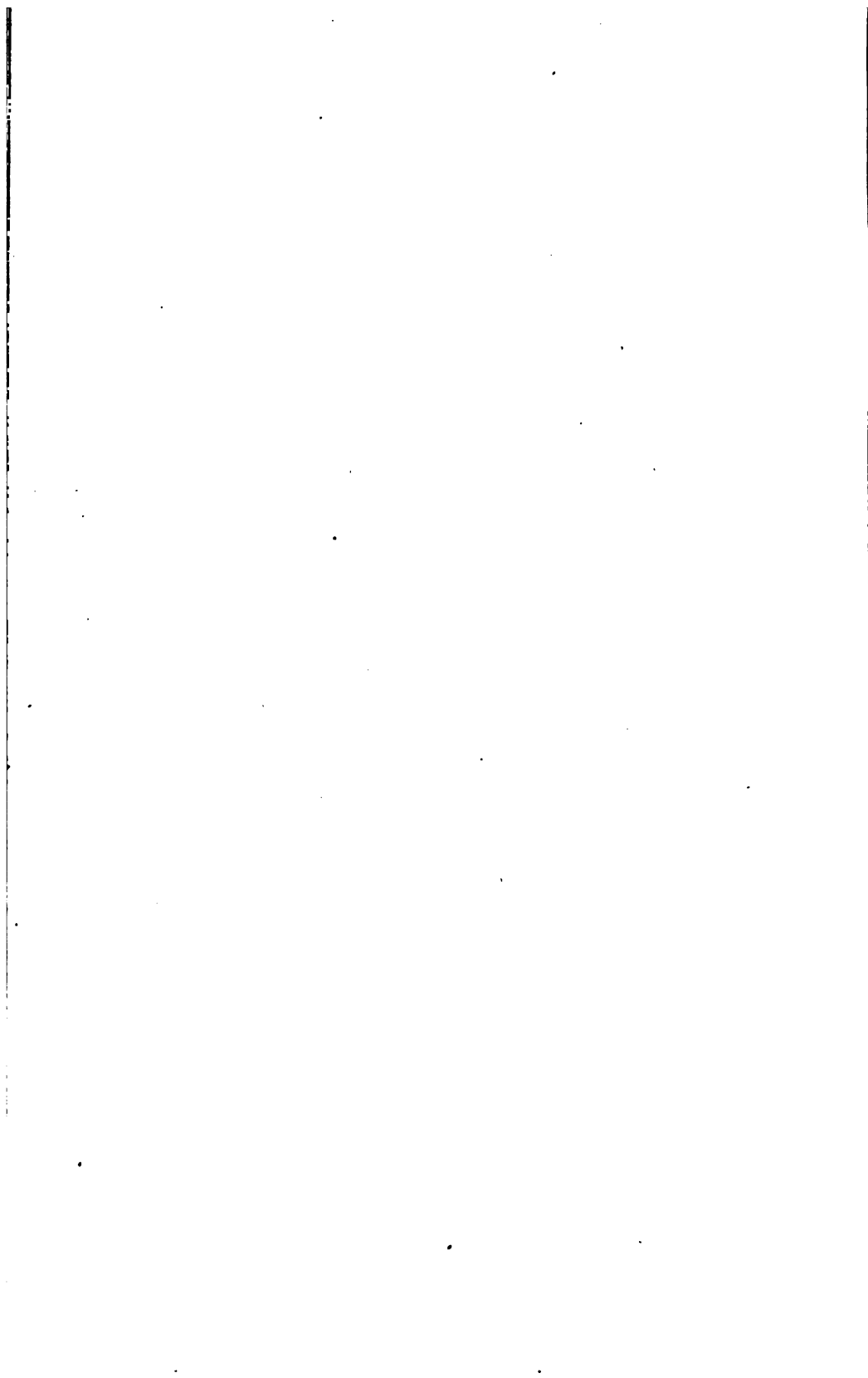
DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1881.		
Oct.	14 Capt. H. D. Churchill, items of exp. to and from encampm't	12.50
Oct.	26 Captain N. T. Gadd, clothing allowance Co. B, 3d Regt. . .	160.00
Oct.	26 Captain J. N. Gadd, clothing allowance Co. D, 5th Regt. . .	168.00
Oct.	26 Captain G. J. Ross, clothing allowance Co. E, 5th Regt. . . .	200.00
Oct.	26 Captain T. W. Stroops, clothing allowance Co. G, 2d Regt. . .	98.00
Oct.	26 Captain S. H. McCoy, clothing allowance Co. F, 2d Regt. . .	172.00
Oct.	26 Captain J. T. Trigg, clothing allowance, Co. E, 2d Regt. . . .	164.00
Oct.	26 Captain Fred Welker, clothing allowance Co. C, 2d Regt. . . .	160.00
Oct.	26 Lieut. Geo. T. Clarke, clothing allowance Co. A, 2d Regt. . . .	172.00
Oct.	26 Captain E. B. Smith, clothing allowance Co. H, 2d Regt. . . .	160.00
Oct.	26 Captain A. A. Rodman, clothing allowance Co. D, 2d Regt. . .	172.00
Oct.	26 Captain F. Deford, clothing allowance, Co. H, 3d Regt.	160.00
Oct.	26 Jno. H. Bell, clothing allowance, 5th Regt. Band.	64.00
Oct.	26 Col. James McCarty, items of exp. to and from encampment	25.05
Oct.	26 Lieut. W. R. Toye, items of exp. to and from encampment. .	6.75
Oct.	26 Capt. J. N. Coleman, items of exp. to and from encampment. .	52.00
Oct.	26 Col. W. H. Thrift, items of exp. to and from encampment. .	19.50
Oct.	26 Capt. A. G. Stewart, items of exp. to and from encampment	110.83
Oct.	26 Capt. Z. Z. Bryant, items of exp. to and from encampment. .	67.25
Oct.	26 Gen. Lyman Banks, mess chest freight and transportation. .	39.70
Oct.	26 A. Becker, rent of old fair grounds	120.00
Oct.	26 A. H. Miles, drugs furnished encampment	199.60
Oct.	26 C. H. Booth, transportation furnished Co. G, 6th Regt. from Sumner to Waverly	12.60
Oct.	14 Harbison & Steiner, hay for encampment.	6.65
Oct.	14 W. T. Brown, livery and boarding horses during encampm't	23.00
Oct.	14 Iowa State Leader, advertising.	24.00
Oct.	14 Captain R. F. Askren, armory rent	30.00
Oct.	14 Captain J. R. Prime, armory rent	30.00
Oct.	14 H. W. Parker, taking officers' affidavits to pay rolls.	11.50
Oct.	14 James Allen & Co., drayage	6.00
Oct.	26 Hammer & Co., freight and drayage.	86.65
Oct.	26 Hammer & Co., drayage during encampment.	154.50
Oct.	26 Captain W. E. Akers, cash paid for meals for Co. G, 4th Regiment to and from encampment.	21.75
Oct.	26 J. B. Turner, meals furnished co's ret'g from encampment. .	83.00
Oct.	26 J. R. Bowler, meals furnished co's ret'g from encampment. .	20.25
Oct.	26 S. B. Garton, meals furnished co's ret'g from encampment. .	6.75
Oct.	26 J. P. Taylor, meals furnished co's ret'g from encampment. .	235.70
Oct.	26 Captain S. G. Blythe, meals Co. K, 6th Regt.	10.00
Oct.	27 Captain D. Jones, clothing allowance Co. C, 5th Regt.	172.00
Oct.	27 Captain C. W. Connett, clothing allowance Co. I, 5th Regt. .	168.00
Oct.	27 Captain E. A. Harris, clothing allowance, Co. K, 5th Regt. .	160.00
Oct.	27 Captain D. Alverson, clothing allowance, Co. K, 3d Regt. . .	208.00
Oct.	27 A. D. Stevens, transportation of horses from encampment. .	16.10
Oct.	27 D. W. Parker, transportation of horses from encampment. .	6.00
Oct.	27 B. W. Morrison, supplies furnished encampment	2,070.01
Oct.	27 J. K. & W. H. Gilchrist, lumber	21.66
Oct.	27 Western Telephone Co., use of telephone during encamp't. .	8.00
Oct.	27 D. W. Smouse, use of horses during encampment.	15.00
Nov.	4 Capt. W. H. Barker, clothing allowance Co. F, 3d Regt. . . .	148.00
Nov.	4 Col. B. A. Beeson, clothing allowance non-commissioned staff 1st Regt.	32.00
Nov.	4 Captain P. Wymore, clothing allowance Co. B, 5th Regt. . . .	168.00
Nov.	4 Captain W. W. Wood, clothing allowance Co. D, 1st Regt. . .	200.00

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1881.		
Oct.	6 General Lyman Banks, allowance for mess chests, 1st Brigade at encampment.....	\$120.00
Oct.	8 Miss Julia F. Thomas, clerical work in Adj't-Gen's office...	40.00
Oct.	14 Colonel James McCarty, headquarters' allowance.....	12.50
Oct.	14 General C. S. Bentley, headquarters' allowance.....	12.50
Oct.	14 Captain N. T. Gadd, transportation of Co. B, 3d Regiment from Greenfield to Stuart and return.....	48.00
Oct.	14 Captain W. L. Davis, items of exp. to and from encampment	23.25
Oct.	14 J. H. Stewart, meals at Chariton for Co. H, 5th Regiment en route to encampment.....	13.50
Oct.	14 George Barnard, meals for Co. I, 4th Regiment.....	11.25
Oct.	14 N. E. Walsh, driving pumps and use of same at encampment.....	20.00
Oct.	14 Lieut. H. P. Lane, items of exp. to and from encampment..	23.50
Oct.	14 Capt. W. W. Woods, items of exp. to and from encampment	15.75
Oct.	14 Charles Cooper, wood for encampment.....	26.50
Oct.	14 General W. L. Alexander, bills of different parties pertaining to encampment.....	230.25
Oct.	14 John Bredimus, use of express wagon during encampment..	10.00
Oct.	14 Carver & Young, sawing lumber for tables for encampment..	5.00
Oct.	14 L. S. Chapman, wood for encampment.....	153.62
Oct.	14 Mac Freeman, use of express wagon during encampment...	11.00
Oct.	14 Major W. F. Evans, armory rent.....	30.00
Oct.	14 Captain E. A. Harris, armory rent.....	30.00
Oct.	14 Captain E. A. Harris, armory rent.....	30.00
Oct.	14 Captain J. R. Whittaker, clothing allowance Co. A, 1st Regt	164.00
Oct.	14 Captain H. D. Churchill, clothing allowance Co. B, 1st Regt	168.00
Oct.	14 Captain W. L. Davis, clothing allowance Co. G, 1st Regt...	160.00
Oct.	14 Captain Allen Meader, clothing allowance Co. F, 1st Regt..	216.00
Oct.	14 Captain F. C. Merrill, clothing allowance Co. I, 1st Regt...	168.00
Oct.	14 Captain J. W. Ford, clothing allowance Co. C, 4th Regt....	168.00
Oct.	14 Captain James Perry, clothing allowance Co. D, 4th Regt...	168.00
Oct.	14 Lieutenant H. P. Lane, clothing allowance Co. E, 4th Regt..	168.00
Oct.	14 Captain W. N. Irvine, clothing allowance Co. F, 4th Regt...	168.00
Oct.	14 Captain W. E. Aker, clothing allowance Co. G, 4th Regt...	216.00
Oct.	14 Captain P. A. Sutkamp, clothing allowance Co. H, 4th Regt	168.00
Oct.	14 Captain A. G. Stewart, clothing allowance Co. I, 4th Regt..	172.00
Oct.	14 Captain J. J. O'Rourke, clothing allowance Co. A, 6th Regt..	160.00
Oct.	14 Captain J. R. Prine, clothing allowance Co. B, 6th Regt....	168.00
Oct.	14 Captain J. N. Coleman, clothing allowance Co. C, 6th Regt..	160.00
Oct.	14 Captain J. H. Bennett, clothing allowance Co. E, 6th Regt..	160.00
Oct.	14 Captain C. L. Dyke, clothing allowance Co. F, 6th Regt....	160.00
Oct.	14 Captain Z. Z. Bryant, clothing allowance Co. G, 6th Regt...	160.00
Oct.	14 Captain L. B. Raymond, clothing allowance Co. H, 6th Regt	164.00
Oct.	14 Captain S. G. Blythe, clothing allowance Co. K, 6th Regt...	160.00
Oct.	14 A. C. Jenkins, meals furnished companies returning from encampment.....	17.22
Oct.	14 Bessie Beatty, meals furnished Co. G, 4th Regt.....	15.40
Oct.	14 A. B. Packer, use of horses during encampment.....	14.25
Oct.	14 General Lyman Banks, balance on mess chest allowance...	10.00
Oct.	14 James Turner, hay, straw, corn, oats, and boarding horses during encampment.....	206.54
Oct.	14 Lieut. W. R. Austin, items of exp. returning from encampment	21.60
Oct.	14 H. H. Hills, transportation furnished.....	9.80
Oct.	14 Capt. L. B. Raymond, items of exp. to and from encampment	10.30
Oct.	14 Gen. C. S. Bentley, items of exp. to and from encampment..	32.10
Oct.	14 Capt. J. R. Whittaker, items of exp. to and from encampment	11.32

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID AND ON WHAT ACCOUNT.	AMOUNT.
1880.		
Nov. 4	C. M. Buck, forage during encampment.....	\$ 7.00
Nov. 4	W. J. Alworth, transportation and freight during encampment.....	90.90
Nov. 4	Cate & Graham, hauling during encampment.....	16.00
Nov. 4	L. Perkins, use of horses during encampment.....	10.00
Nov. 4	W. B. Corneau, transportation of Company E, 2d Regiment, from Centerville to Albia and return.....	25.36
Nov. 7	Miss Julia F. Thomas, clerical work in Adjutant-general's office.....	40.00
Nov. 7	Gen. W. L. Alexander, bills of different parties pertaining to encampment.....	20.25
Nov. 7	Geo. W. Ogilvie, transportation furnished during encampment.....	80.89
Nov. 7	Chicago Lumber Co., lumber.....	63.00
Nov. 7	Captain E. B. Smith, balance on clothing allowance, Company H, 2d Regiment.....	64.00
Nov. 7	Captain Frank Daugherty, clothing allowance Company A, 8d Regiment.....	160.00
Nov. 15	J. C. Brocksmit, transportation furnished during encampment.....	686.40
Nov. 15	A. Mathers, meals furnished Company I, 1st Regiment....	8.00
Nov. 15	Bogue & Wyman, meals and lodging furnished officers while preparing camp.....	38.50
Nov. 15	Marks Fort, meals furnished.....	7.00
Nov. 15	G. H. Morgan, meals furnished.....	5.00
Nov. 15	T. M. Burke, meals furnished.....	11.25
Nov. 15	H. Boettcher, meals furnished.....	10.00
Nov. 15	Risely & Vail, meals and lodging furnished officers while preparing camp.....	64.00
Nov. 15	Captain W. F. Evans, balance clothing allowance, Company I, 5th Regiment.....	32.00
Nov. 15	Colonel J. B. Wilson, clothing allowance non-commissioned staff and band 3d Regiment.....	52.00
Nov. 15	Colonel W. H. Thrift, balance clothing allowance non-commissioned staff and band 4th Regiment.....	20.00
Nov. 15	Captain M. M. Gasser, clothing allowance, Company K, 4th Regiment.....	163.00
Nov. 15	Captain J. M. Haven, clothing allowance, Company C, 3d Regiment.....	164.00
Nov. 18	Captain W. H. Milligan, clothing allowance, Company E, 3d Regiment.....	164.00
Nov. 18	Captain W. W. Williams, clothing allowance, Company A, 5th Regiment.....	120.00
Nov. 19	Captain W. H. H. Hursh, clothing allowance, Company D, 3d Regiment.....	160.00
Nov. 19	T. E. Brown, rental of park and property at encampment..	490.75
	Total.....	\$32,585.26
	Biennial appropriation, \$40,000.	
	Balance.....	7,414.74

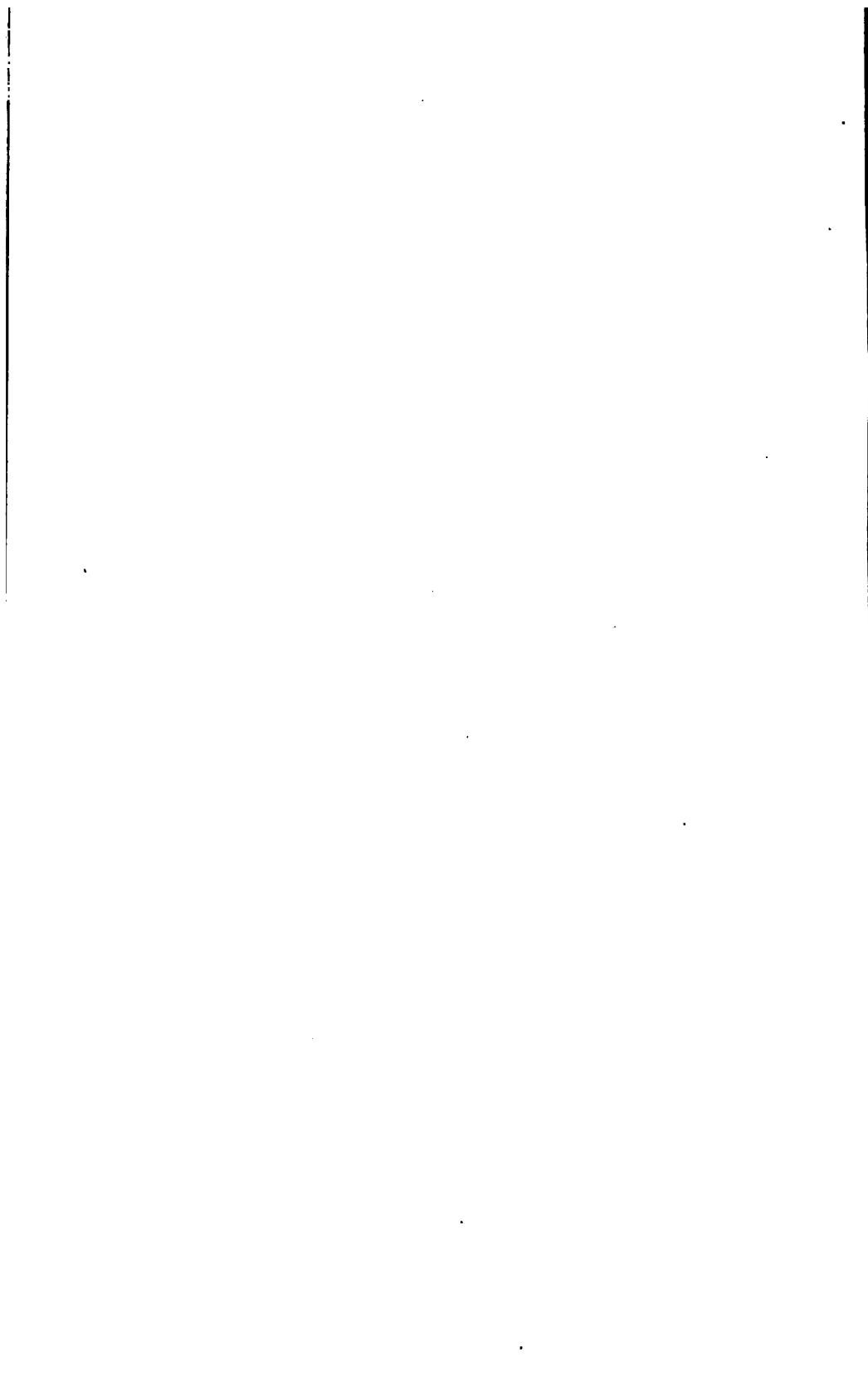


REPORT
OF THE
STATE LIBRARIAN

OF THE
STATE OF IOWA,
FOR THE YEARS 1880 AND 1881.

[PRINTED BY ORDER OF THE GENERAL ASSEMBLY.]

DES MOINES:
F. M. MILLS, STATE PRINTER.
1881.



REPORT.

OFFICE OF THE STATE LIBRARIAN,
DES MOINES, October 1, 1881. }

To the Honorable, the General Assembly of the State of Iowa:

THE undersigned has the pleasure to submit herewith the following report of this department of the public service.

At date of my last report the whole number of books in the library, exclusive of pamphlets and duplicates, was. 18,157

Additions made since are:

By purchase.....	1,225
By donation and exchange.....	<u>1,085</u>
Total additions.....	<u>2,310</u>
Whole number in library	<u>20,468</u>

A specialty has been made of Iowa books; viz., those written by Iowa authors; those published by Iowa publishers; and all others relating to Iowa, especially histories. A Utility Scrap-book has been placed upon the librarian's table, in which are filed "scraps" of the history, etc., of Iowa, cut from newspapers.

A portfolio of music by Iowa composers has also been added, by donation of the composers.

The life-size illustrations of Audubon's Birds of America, with easel for holding the same, has been placed in the library; also a smaller easel for the support, while in use, of other illustrated works.

A number of old English, as well as the later British Colonial reports, have been imported and the library now has a nearly complete set of English, as well as of American reports. A case of English law text-books has just been received, but too late to appear in the catalogue contained in this report.

To utilize space, time, and patience, many of the pamphlets have been bound, numbered, and indexed in manuscript.

An agricultural department, including horticulture and domestic animals, has been added. In this connection, I would respectfully suggest that a number of copies of the reports of our State Agricultural Society be given the library for distribution to other libraries. I am informed by Mr. Noyes, librarian of the Brooklyn Mercantile Library, that inquiry is made at his office, almost daily, for the agricultural reports of the Western States, by immigrants and others desiring homes in the West; to such inquirers, Iowa is a sealed book.

The crowded condition of the library has been the burden of library reports (as well as of the librarian) for lo, these many years, and what more can be said! Every available foot of space in the library-room and in the duplicate-room down stairs has been filled by additional shelving.

Most of the congressional documents and files of newspapers have been placed in the duplicate-room; persons desiring to consult them have the pleasure of standing edgewise between shelves and boxes and possibly removing one or two rows from the shelf before finding the desired volume. I have known instances of gentlemen losing their reverence for books through such experience, especially when the thermometer stands at 15° below zero. In the library proper, shelving has been placed upon the tops of the cases and crowded with books, at the risk of ruining the bindings and killing or maiming the person who attempts the dangerous ascent of short ladders and narrow shelves to reach them. Much valuable time is wasted in the handling of books, which can be obviated only by more room. We not only lack space, but a place of security against loss by fire, tornadoes, etc. The destruction of this invaluable collection of books, which may occur any windy day, would be a calamity from which our State would not recover for generations, if ever. In view of the many dangers surrounding the library, the want of room and the extra work and waste of time resulting therefrom, the injury to the books, etc., etc., would it not be well to provide that the library-room in the new capitol be finished at once and the library removed thereto?

Very respectfully,

MRS. S. B. MAXWELL,

State Librarian.

MRS. S. B. MAXWELL, LIBRARIAN, *In account with State Library—Appropriation and Miscellaneous Fund.*

1879.	DR.		
Oct. 1	To balance.....	\$ 579.88	.....
Dec. 31	To amount received from sale of reports for the quarter.....	793.25	.....
1880.			
Jan. 1	To appropriation for 1880.....	1,000.00	.....
Mar. 31	To amount received from sale of reports for the quarter.....	1,921.05	.....
June 30	To amount received from sale of reports for the quarter.....	220.50	.....
Sept. 30	To amount received from sale of reports for the quarter.....	17.60	.....
Dec. 31	To amount received from sale of reports for the quarter.....		
1881.			
Jan. 1	To appropriation for 1881.....	2,000.00	.....
Mar. 31	To amount received from sale of reports for the quarter.....	300.00	.....
June 30	To amount received from sale of reports for the quarter.....	31.75	.....
Sept. 30	To amount received from sale of reports for the quarter.....		
1879.	CR.		
Dec. 31	By books purchased for the quarter, per voucher.....	\$ 217.53	.....
Dec. 31	By expressage and freight as per voucher.....	19.30	.....
Dec. 31	By assistant.....	7.00	.....
1880.			
Mar. 31	By books purchased for the quarter, per voucher.....	1,128.84	.....
Mar. 31	By expressage and freight as per voucher.....	36.32	.....
Mar. 31	By assistant.....	97.75	.....
June 30	By books purchased for the quarter, per voucher.....	520.41	.....
June 30	By expressage and freight as per voucher.....	8.60	.....
June 30	By assistant.....	112.00	.....
Sept. 20	By books purchased for the quarter, per voucher.....	309.48	.....
Sept. 30	By expressage and freight as per voucher.....	13.45	.....
Sept. 30	By paid assistant.....	120.00	.....
Sept. 30	By paid State Binder as per voucher.....	204.25	.....
Dec. 31	By books purchased for the quarter, per voucher.....	364.16	.....
Dec. 31	By expressage and freight as per voucher.....	24.06	.....
Dec. 31	By paid assistant.....	120.00	.....
1881.			
Mar. 31	By books purchased for the quarter, per voucher.....	1,950.08	.....
Mar. 31	By expressage and freight as per voucher.....	23.00	.....
Mar. 31	By paid State Binder as per voucher.....	221.30	.....
Mar. 31	By librarian's convention.....	104.00	.....
June 30	By books purchased for the quarter, per voucher.....	473.99	.....
June 30	By expressage and freight as per voucher.....	16.45	.....
June 30	By paid State Binder as per voucher.....	66.45	.....
Sept. 30	By books purchased for the quarter, per voucher.....	440.58	.....
Sept. 30	By expressage and freight as per voucher.....	17.35	.....
Sept. 30	By balance.....	246.69	.....
		\$ 6,864.03	\$ 6,864.03

IOWA SUPREME COURT REPORTS.

Statement of the number received, disposed of, and remaining on hand for sale October 1, 1881.

Volume.	No. on hand at date of last report.	No. purchased and received from State.	No. sold and exchanged.	No. on hand September 30, 1881.	
1	16	.....	3	13	G. Greene's Reports.....
3	3	.....	3	.....	.....
4	12	.....	3	9	Iowa Reports.....
22	8	.....	1	7	".....
23	7	.....	2	5	".....
30	23	.....	5	18	".....
32	24	.....	5	19	".....
33	12	.....	5	7	".....
34	4	.....	4	.....	".....
35	55	.....	2	53	".....
36	3	.....	1	2	".....
37	20	.....	2	18	".....
39	45	.....	3	42	".....
40	53	.....	3	50	".....
41	46	.....	5	41	".....
42	30	.....	3	27	".....
43	24	.....	11	13	".....
44	18	.....	8	10	".....
45	22	.....	12	10	".....
47	10	.....	10	.....	".....
48	.....	317	317	.....	".....
49	.....	317	317	.....	".....
50	.....	317	317	.....	".....
51	.....	317	317	.....	".....
Total.....	435	1268	1359	344	.....

LIST
OF
BOOKS AND PAMPHLETS

RECEIVED IN THE

IOWA STATE LIBRARY,

BY

DONATION OR EXCHANGE, SINCE SEPTEMBER 30, 1879.

From Foreign Countries.

AUSTRALIA.

Official record of the reports and awards at the Philadelphia Exhibition, 1876. Melbourne. 1877. 8°.

BELGIUM.

Université Catholique de Louvain.

Annuaire, 1880, 1881. Louvain. 1880-1. 2 v. 24°.

Belgian Commission, the Paris Exposition, 1878.

Exposition Universelle de Paris, 1878. Section Belge. Catalogue officiel des oeuvres d'art, des produits de l'industrie et de l'agriculture. Deuxième édition. Bruxelles. 1878. 12°.

CANADA.

Government of Canada.

Canada supreme court. Duval Geo., reports of the supreme court of Canada. v. 2 and 3. Ottawa. 1879, 1880. 2 v. 8°.
Journals of the house of commons and the senate, 1879. v. 13. Ottawa. 1879. 2 v. 8°.

Sessional papers. v. 12. No. 10.

Journals of the senate; 2d session of the 4th parliament, 1880. v. 14. Ottawa. 1880. 8°.

Journals of the house of commons. v. 14, 1880. 2d session of the 4th parliament. Ottawa. 1880. 8°.

Appendix to volume 14 of the journals of the house of commons; 2d session of the 4th parliament, 1880. v. 14. Ottawa. 1880. 8°.

Physical atlas, with colored map of the dominion of Canada. By B. Hurlbert. Ottawa. 1880. 4°.

Journals of the house of commons. v. 15. 1880-81. Ottawa. 1881. 8°.

Sessional papers, 1880-81. v. 1-13. Ottawa. 1881. 13 v. 8°.

Treaties between her majesty the Queen and foreign powers. Ottawa. 1881. 8°.

Ryerson E., The loyalists of America and their times, 1620-1816. v. 1-2. Toronto. 1880. 2 v. 8°.

Province of Ontario.

Ontario—Province of. Statutes 44th Victoria, 1881. Toronto. 1881. 8°.

Journals and appendix of the legislative assembly, 1879. 1 v.

Sessional papers, 1879. v. 11, parts 1-7. Toronto. 1879. 7 v. 8°.

Province of Quebec.

Statutes of the province of Quebec. Quebec. 1879. 8°.

Journals of the legislative council of the province of Quebec; 2d session of 4th parliament. v. 13. Quebec. 1879. 8°.

Journals of the legislative assembly of Quebec, 1879. 42-43 Vict. v. 13. Quebec. 1880.

Journals of the legislative assembly. v. 14. 1880. Quebec. 1880. 8°.

Sessional papers, 1-13. v. 11. 1877-8. v. 12. 1878-9. Quebec. 1877-9. 2 v. 8°.

Reports of the superintendent of education, 1876-7. Quebec. 1877. 8°.

Sixieme supplément au catalogue alphabetique de la Bibliotheque de la legislature, Province de Quebec, 1879-80. Quebec. 1881. 8°. Pamphlet.

Municipal code, 1871. Quebec. 1875. 24°.

CAPE OF GOOD HOPE.

The Governor-General.

Acts of the parliament of the Cape of Good Hope, 1879. Cape Town. 1879. f°. Unbound.

Votes and proceedings of parliament. v. 1. App., 1 and 2; v. 2. App., 1 and 2; v. 3. App., 1. Cape Town. 1879. 5 v. 8°.

Votes and proceedings of the legislative council; 1st session, 6th parliament. Cape Town. 1879. 8°.

General directory and guide-book for 1881. Cape Town. 12°.

CEYLON.

The Governor-General.

Proceedings of the legislative council, 1871-78. 8 v. Colombo. 1871-8. Unbound.

Blue-book, 1866-77. Colombo. 1866-77. 4 v. Unbound.

Sessional papers, 1868-76. Colombo. 1867-76. 8 v. Unbound.
 Administration reports, 1867-76. Colombo. 1867-76. 6 v. Unbound.
 Sessional papers, 1860-67. Colombo. 1860-7. 7 v. Unbound.

FRANCE.

The Minister of Public Instruction.

Exposition Universelle de 1878. Catalogue du ministère de l'instruction publique des cultes et des beaux-arts. Tome 1. Tome 2, 1 er. et 2 e. Fas. Tome 3, 1 er. et 2 e. Fas. Paris. 1878. 3 v. 12°.

HAWAIIAN ISLANDS.

The Judges of the Supreme Court.

Biennial report of the chief justice of the supreme court, 1880. The same in the language of the Islands.

ITALY.

Reale Istituto Lombardo.

Memorie: Classe di scienze matematiche e naturali. Fascicolo 2. Milano. 1879. 4°.
 Reale Istituto Lombardo-memorie del. v. 10-13. 1865-77. Milano. 1865-77. 4 v. 4°.

SWEDEN.

Le Congrès Pénitentiaire International de Stockholm.

Memoires et Rapports, etc. Tome second. Stockholm. 1879. 8°.

From the Federal and State Governments.

UNITED STATES.

Department of the Interior.

Statutes at large, 1880-1; 31st congress, 1st session and special session.
 Foster, J. W. and J. D. Whitney. Report on the geology of the Lake Superior land district. Pt. 1, copper lands. Pt. 2, the iron regions. Washington. 1850-1. 2 v. 8°.
 Thirty-second congress, 2d session, 33d congress, 1st session. Herndon, Wm. L. and L. Gibbon. Exploration of the valley of the Amazon. Pts. 1 and 2 and maps. Washington. 1853-4. 4 v. 8°.
 Thirty-third congress, 1st session. Marcy, R. B. and G. B. McClellan. Exploration of the Red River of Louisiana, in 1852. Washington. 1854. 2 v. 8°.
 Forty-fourth congress, 2d session. (1877.) Senate reports of committees. v. 5. Report of the silver commission. Pt. 2.
 Forty-fifth congress, 2d session. (1877-78.) House miscellaneous documents. v. 2. Expenditures in the state department.

- House executive documents. v. 9 and 17. Vol. 9 report of the commissioner of education, 1877.
- Senate miscellaneous documents. v. 3. Fresh-water fisheries of the United States.
- Forty-fifth congress, 3d session, 1878-9. Senate journal.
- House journal, 1878-79.
- House executive documents. v. 1-18, except v. 10.
- House committee reports. v. 1-2.
- House miscellaneous documents. v. 1-5.
- Senate miscellaneous. v. 1, 3, 4. (v. 4, pts. 1, 2, 3 in 2.) v. 4, private land claims.
- Senate reports of committees. v. 1-4. Vol. 3, Indians of the Indian Territory. Vol. 4, Louisiana, South Carolina and Mississippi in 1878.
- Senate executive document. v. 1, 3 and 5. Vol. 3, Hall's second Arctic expedition. Vol. 5, International monetary conference. Washington. 1879. v. 1. 8°. v. 3 and 5. 4°.
- Forty-sixth congress, 2d session, 1879-80. House journal.
- Congressional directory. Compiled by F. A. Richards. 2 ed. 1881.
- Geological and geographical survey of the territories. F. W. Hayden in charge. Entomological commission. Destruction of the young locusts, No. 1. Washington. 1877.
- U. S. geographical and geological survey of the Rocky Mountains. J. W. Powell in Charge. Reports on the geology of the Henry Mountains. By G. K. Gilbert. Washington. 1877. 4°.
- Hayden F. V., 10th annual report of the U. S. geological and geographical survey of the territories. Washington. 1878. 8°.
- Report of a geological reconnoissance made in 1835 from the seat of government to Coteau de Prairie. By G. W. Featherstonhaugh. Washington. 1836. 8°. Pamphlet.
- Geological and geographical surveys. Bulletins. v. 2-3. 1876-77. Washington. 1876-77. 2 v. 8°.
- Bulletins of the U. S. geological and geographical survey. v. 4-5. Washington. 1878-9. 2 v. 8°.
- Bulletin of the U. S. geological and geographical survey of the territories. v. 5. Nos. 1, 2, 3. (F. V. Hayden in charge.) Washington. 1879. Pamphlets.
- Powell, J. W. Report on the lands of the arid region of the U. S., with a more detailed account of the lands of Utah. Maps. 2d ed. Washington. 1879. 4°.
- Yarrow, H. C. Introduction to the study of mortuary customs among the North American Indians. Washington. 1880. Unbound.
- United States atlas of the states and territories surveyed, 1879. Washington. 1879. 8°.
- United States entomological commission. Bulletin No. 3. The cotton worm. By C. F. Riley, No. 4. The Hessian fly, No. 5. The chinch-bug. Washington. 1880.
- Annual report of the superintendent of the Yellowstone national park, 1880. Washington. 1881. Pamphlet. 8°.
- Foreign relations of the U. S. with the annual message of the president, December 6, 1880. Washington. 1880. 8°.
- Pacific railroad surveys, 1853-54. v. 2. Washington. 1855. 4°.

United States *metric system*. Report of the committee on coinage, weights and measures. Washington. 1879. 8°.

Official register of the U. S., containing a list of officers and employes in the civil, military and naval service. v. 1-2. Washington. 1879. 8°.

Bureau of Education.

Report of the commissioner of education for 1877-9. Washington. 1879-81. 3 v. 8°.

Progress of western education in China and Siam. Washington. 1880. Pamphlet.

The Indian school at Carlisle barracks. Washington. 1880. Pamphlet.

Vacation colonies for sickly school children. Washington. 1880. Pamphlet.

Library aids. Paper read before the A. L. A., at Washington, 1881. By Samuel S. Green. Washington. 1881. Pamphlet. 8°.

Circulars of information, No. 5, 1879. American education as described by the French commission to the international exposition, 1876. Washington. 1879.

Circulars of information, No. 2, 1880. Proceedings of the department of superintendence of the national educational association, at its meeting at Washington, 1880. No. 3, 1880. Legal rights of children. No. 4, Rural school architecture, with il. No. 5, English rural schools. No. 7. The spelling reform. Washington. 1880. 2-7 except 6.

Circulars of information. No. 1, 1880. College libraries as aids to instruction. Washington. 1880. Pamphlet.

Census Bureau.

Census bulletins, tenth census of the U. S. No. 1-253, except 5, 9, 12, 13, 25, 28, 69, 71, 72, 75 and 79 (out of print). Washington. 1880. 4° sheets.

Fifth census of the U. S., 1830. Washington. 1832. El. f°.

Ninth census. v. 3. The statistics of the wealth and industry of the U. S., from the 9th census in 1870. By Francis A. Walker. Washington. 1872. 4°. Duplicate.

Patent Office.

Official Gazette. v. 15-18. 1879-81. 4 v. 4°.

Specifications and drawings from May 1879 to October, 1880. 18 v. Washington. 1879-80. 18 v. 4°.

Annual report of the commissioner of patents for 1878-79. Washington. 1879-80. 2 v.

Rules of practice, 1875. Washington. 1875.

Smithsonian Institution.

Introduction to the study of sign language among the North American Indians. By G. Mallery. Washington. 1880. Unbound.

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FOURTH BIENNIAL REPORT

OF THE

STATE FISH COMMISSION

OF

IOWA,

FOR THE YEARS 1879-80 AND 1880-81.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.

REPORT OF THE STATE FISH COMMISSION.

TO HIS EXCELLENCY, JOHN H. GEAR, *Governor of Iowa*:

I HAVE the honor, in compliance with our law, to report the doings of the Iowa State Fish Commission for the past two years.

The establishment, by a law of the last legislature, of a branch hatching establishment at Spirit Lake, in Dickinson county, the building of ponds for carp, and efforts necessary to be made in an attempt to introduce this now noted and extremely valuable fish into Iowa, and making plans, models, etc., of fish-ways, with the vast amount of correspondence which has grown out of the persistent and determined resistance to the enforcement of the fish-way law, passed by the last legislature, added to the numerous ordinary duties of the Fish Commission, have made the past two years a term of extreme activity.

So fully was the time occupied during the fall of 1880 that it was found impossible to attend to one of the most essential and important works for Iowa that has ever been undertaken by any fish commission, saving from destruction the millions of young native fish that usually die each fall in the drying up sloughs of the Mississippi, and planting them in the partially barren, but once fruitful waters of Iowa. This work, first begun by Iowa in the fall of 1876, has been highly commended by all who have given it fair consideration, and has been adopted by nearly all the Western States to a greater or less extent.

It was the intention of the Commission, in the fall of 1881, to give this work especial attention, but the first of September—the time for beginning the work, found the Mississippi River four feet and eight inches above low-water mark, and the water steadily increased until the last of October, when it stood nearly twenty-two feet above low-water mark—something never known at this time of the year before. This, while making the work spoken of impossible, makes it also nearly unnecessary, as it would enable the fish that usually die in the drying-up sloughs, to escape into the main river; but I deem it unfortunate that the work could not have been done in the fall of 1880, as it should cer-

tainly be done whenever a low stage of water would cause a loss of the fish.

The fish heretofore saved in this way and distributed through the waters of the State number nearly 5,000,000. If all these should live to be medium-sized fish of two and a half pounds each, they would make an aggregate weight of 12,500,000 pounds, or 6,250 tons; or if one in ten of them reach that size, which is quite probable, there would be 625 tons. Add to this the prospective product from breeding, and the value of the work may begin to be appreciated.

This report will of necessity be so voluminous that I shall not introduce very much evidence of the success of the work heretofore done in this State either from newspaper articles or private letters. In our last report ten pages of these evidences were published, to which those desiring information of this kind are referred. Ten times ten pages might be published in this volume of similar testimony, proving beyond doubt the success of the work. That it has been so is a positive fact. Several streams that never had a trout in them, until planted by the Fish Commission, are now good brook-trout streams. Black and striped bass, wall-eyed pike, crappies, sun-fish, channel cat-fish, eels, buffalo, and many other fish have been caught in many of our lakes, rivers and ponds, where none of the kind were ever known before they were planted, and the hook-and-line fishing has been generally improved in our inland waters by the work of planting fish.

Upon the fact that a few of these fish have been caught where never known before, we do not base a claim that the work has been profitable; but the catching of these fish prove that they have become established in waters that are suited and adapted for their future propagation and growth, and that they may in the future become valuable additions to the variety and number of the food supply of such waters, for all time to come, a result of which it would be hard to estimate the value in ordinary figures.

Fish-culture is too firmly established to need defense. Where it has been longest established, it is most generously supported the world over. Many to whom "ignorance is bliss," denounce it as a fraud and humbug as they ever have done every valuable work which has been undertaken since the world began; and many who fear that some personal right may be infringed, give it no favor; but there is not a whole-souled, intelligent man on the face of the earth who has given the subject a fair investigation, that I have ever heard of, who is not a firm friend and advocate.

The means and methods of fish-culture are justly subjects of criticism, and should be closely scrutinized; and those who have charge of them should be able to bear a fair amount of such scrutiny or give place to some one who can. Factious opposition may temporarily embarrass or hinder the progress, but the growing needs of so great a State as Iowa, and the good sound sense generated on her broad prairies and fertile soil, is a sure guarantee that these hindrances and embarrassments will be in no case more than temporary, and that the work will go on until every foot of her public waters is made to furnish its fair share of healthful food; and the culture of domesticated fish, wherever a few square feet of permanent water can be found, will be as common as the raising of fowls.

THE ADDITIONAL HATCHING-HOUSE AT SPIRIT LAKE, DICKINSON COUNTY.

It having been made my duty by chapter 156, laws of Eighteenth General Assembly, to supervise the work of the Assistant Fish Commissioner, I was called upon by the Governor in June, 1880, to select a site and furnish plans for an additional hatching-house in Dickinson county. The place selected is a narrow isthmus between Spirit Lake and East Okiboji. The necessary surveys being made, showed that Spirit Lake was four feet and one inch higher than Okiboji, giving the requisite and necessary fall for hatching purposes.

The house afterwards built, and now in good running order, is twenty by thirty feet in area, with an office and sleeping-room twelve by twelve feet. The foundation is at least two feet below low water mark in Spirit Lake, and above any ordinary level of Okiboji.

There are four hatching troughs, a distributing trough, a waste trough, a good liberal supply of lake trout and white fish, hatching trays, and all the needed apparatus for successfully carrying on a fair amount of work, all well and substantially made according to plans and specifications furnished by me and as required by chapter 156. Two hundred and fifty thousand salmon-trout and 500,000 white fish eggs, furnished by your Commissioner, were successfully hatched and distributed from this hatching-house in the spring of 1881; a further and full report of which will be found in the report of Assistant Commissioner Mosher.

Too much can scarcely be said in favor of Assistant Commissioner Mosher for his persistent and determined efforts to build and complete this work in spite of all obstacles interposed by the law and outside unfavorable circumstances; for only by a great amount of self-sacri-

fice and continued, persistent labor could it have been done. The practical and experimental work already done at this hatching-house demonstrate the fact that for the purpose of increasing most of our native fish, and all others that do not require spring water for their incubation, this house can and should be of vital importance to the fish interests of the State. Experiments made there under most unfavorable circumstances demonstrated the fact that most of our native fish can be artificially propagated under favorable circumstances to any extent desired, and that depleted waters can be re-stocked, and an abundance in other waters can be maintained at so limited a cost that it would be the height of folly to neglect or fail to have it done.

WHITE FISH.

Learning that the United States Commission had a supply of white fish eggs for general distribution at the hatching-house of Frank N. Clark, Deputy U. S. Commissioner, I arranged for a small supply of them for Iowa, and on January 15, 1881, delivered to A. A. Mosher, Assistant Fish Commissioner, at the additional hatching-house, 500,000. They were most successfully hatched. Owing to the unprecedentedly high water many of them escaped from the hatching-troughs into Okiboji Lake, and it was found impossible to keep them until they could be distributed to the lakes of northwestern Iowa as it had been arranged to do, but they were all safely put into the Okiboji and Spirit lakes.

The following is a report from Assistant Commissioner, A. A. Mosher, in regard to them:

SPIRIT LAKE, IOWA, June 10, 1881.

HON. B. F. SHAW, *Dear Sir*—The white fish eggs you brought here from Northville, Michigan, did splendidly. We hatched ninety-nine per cent of good, strong, healthy fish. In fact, after picking out those eggs injured by transportation, we hardly lost an egg. They were put into Okiboji and Spirit lakes, all alive and in good condition. Of 500,000 I don't think we lost over 3,000.

Yours truly,

A. A. MOSHER, *Assistant Fish Commissioner.*

If thought desirable these fish could be hatched and distributed in large quantities from this hatching-house as soon as our railroads give us fair facilities for their transportation, which will probably be very soon, as there are three roads now in process of construction to the lakes at this time; viz., B., C. R. & N., C., M. & St. P., D. M. & N. W., all of which will probably be running into Dickinson county another season.

LAND-LOCKED SALMON DISTRIBUTION, 1880.

DATE.	BY WHOM DISTRIBUTED.	IN WHAT WATERS.	NO.
1880.			
March 30	Walter Brown.....	Okiboji.....	14,000
April 9	B. F. Shaw.....	Clear Lake.....	14,000
April 9	B. F. Shaw.....	Shell Rock.....	5,000
April 14	B. F. Shaw.....	Storm Lake.....	7,000
April 14	B. Rockwell.....	Twin Lakes.....	7,000
April 14	B. F. Shaw.....	Big Creek.....	2,000
April 14	B. F. Shaw.....	Skunk River.....	2,000

LAND-LOCKED SALMON DISTRIBUTION.

DATE.	BY WHOM DISTRIBUTED.	IN WHAT WATERS.	NO.
1881.			
April 4	B. F. Shaw.....	Col. J. Scott pond.....	1,500
April 4	B. F. Shaw.....	Lakes Missouri Valley.....	2,000
April 10	Geo. L. Gast.....	Le Clair pond.....	1,500
April 15	B. F. Shaw.....	Fayette county steams.....	3,000
April 15	B. F. Shaw.....	Allamakee county streams.....	3,000
April 26	B. F. Shaw.....	Emmet county lake.....	5,000

I have great hopes of the success of this fish in the better waters of Iowa, and as the United States Commission furnishes us the eggs free except the cost of transportation, it is costing little to try the experiment of establishing them. If it should prove successful they would constitute one of the most valuable additions possible to be made.

LAKE TROUT DISTRIBUTION, 1880.

DATE.	BY WHOM DISTRIBUTED.	IN WHAT WATERS.	NO.
1880.			
May 15	J. J. Smart's employes...	Lakes in Sac county.....	20,000
May 30	Brown.....	Spirit Lake and Okiboji.....	45,000
April 9	B. F. Shaw.....	Clear Lake.....	25,000
April 9	B. F. Shaw.....	Shell Rock.....	10,000
April 9	B. F. Shaw.....	Cedar River.....	20,000
April 13	Rockwell.....	Twin Lakes.....	14,000
April 13	B. F. Shaw.....	Storm Lake.....	14,000
April 13	B. F. Shaw.....	Des Moines River.....	10,000
April 13	B. F. Shaw.....	Lakes Missouri valley.....	10,000
April 20	Judge Peak.....	Sand Lake.....	7,000
April 20	Judge Peak.....	Blue Lake.....	7,000
April 20	B. F. Shaw.....	Swan Lake.....	15,000
April 20	B. F. Shaw.....	Iowa River.....	10,000
May 4	B. F. Shaw.....	Big Creek.....	5,000
May 4	B. F. Shaw.....	Skunk River.....	5,000
May 4	B. F. Shaw.....	Tracy Park.....	3,000

The spawning of this fish in the fall of 1880 was the most unpropitious known in the history of fish culture. With the best efforts we could make, beginning on the 10th day of October on Lake Superior, we were able to secure only 750,000 eggs, and 400,000 of these were lost in the great storm of October 16th. The balance were successfully hatched at Anamosa and Spirit Lake. An account of the disposition of those hatched at Anamosa is herewith given:

LAKE TROUT DISTRIBUTION, 1881.

DATE.	BY WHOM DISTRIBUTED.	IN WHAT WATERS.	NO.
1881.			
April	4 Col. Scott.....	Nevada.....	1,500
April	4 B. F. Shaw.....	Lake near Council Bluffs.....	2,000
April	4 B. F. Shaw.....	Lake near Missouri Valley.....	2,500
April	10 Geo. L. Gast.....	Le Claire.....	1,500
April	15 B. F. Shaw.....	Allamakee county.....	3,000
April	20 B. F. Shaw.....	Fayette county.....	3,000
May	26 B. F. Shaw.....	Emmetsburg.....	15,000
June	9 B. F. Shaw.....	Lake north of Boone.....	5,000
June	9 B. F. Shaw.....	Ogden.....	3,000
June	16 B. F. Shaw.....	Near Le Claire.....	1,500

BROOK TROUT DISTRIBUTION, 1880.

DATE.	BY WHOM DISTRIBUTED.	IN WHAT WATERS.	NO.
1880.			
March	3 Representative Merton...	Deleware county.....	5,000
March	9 Representative Hubbell..	Decorah.....	30,000
April	9 B. F. Shaw and Senator Gaylord.....	Nora Springs.....	10,000
April	9 B. F. Shaw.....	Tributary Shell Rock.....	5,000
April	13 M. M. Moulton.....	Monticello.....	4,000
April	13 S. G. Van Anda.....	Manchester.....	10,000
April	14 B. F. Shaw.....	Lizzard Creek.....	5,000
April	14 B. F. Shaw.....	Willow Creek.....	5,000
April	19 H. K. Soper.....	Glidden.....	7,000
April	28 Blodgett.....	Greeley.....	2,500
April	28 B. F. Shaw.....	Big Rock.....	3,000
1881.			
April	15 B. F. Shaw.....	Streams in Fayette county.....	4,000
April	20 B. F. Shaw.....	Streams in Allamakee county.....	5,000
April	20 B. F. Shaw.....	Streams in Clayton county.....	2,000

There are but few good brook-trout streams in Iowa, but there are a few as good as can be found in any part of the world. Some of them in which no trout had ever been known until planted by the Fish Commission, have demonstrated the success of trout-planting in

suitable waters beyond any question. They should be planted in every suitable stream in Iowa. Trout have been caught weighing three and one-half pounds, where no trout were ever known until after they had been planted by the State. A large stock of eggs will be laid down this fall for future distribution.

CARP.

According to Dr. Hessel, who has charge of the carp at the Washington carp-pond for the United States Fish Commission, carp have been cultivated in Europe since the year 1227. Some of these carp establishments cover an area of 20,000 acres, and bring to their owners an immense amount of income. From this long period of cultivation they have become thoroughly domesticated, and the families as diversified and as well defined as the various breeds of cattle. Three kinds have been introduced into the United States: the leather or scaleless, the minor, and the scale. Of these varieties, the first seems to be most esteemed, and the last the least, of the three. They feed readily on vegetable food—potatoes, cabbage, lettuce, pursley, weeds, and on waste meats, garbage from the kitchen, malt, and nearly any kind of grain. They are hardy, enduring heat in water that would be fatal to any other fish, and to avoid the cold that would be fatal to any other kind of fish they hibernate or bury themselves in colonies in the muddy bottom of ponds and streams. They are rapid growers, specimens now in the carp-ponds—three and four years old—weighing ten to twelve pounds, while still more rapid growth is reported from many places in the United States, this country seemingly being more conducive to rapid growth than the German States from which they were imported. Of their quality for food it is reported that in Germany and Austria they bring better prices than any other fish, salmon and trout only excepted.

Mr. Blackford, the New York Fish Commissioner, who has been distributing carp in that State, says of this fish:

It is hardy and prolific, and is as good, if not better, eating than any other fish we have. They vary in size, often reaching thirty inches in length and eighteen pounds in weight. They are in season from October to April. The rapidity with which they grow is remarkable. A gentleman recently showed me two carp that grew in a pond near Brooklyn, from half an ounce to two pounds in ten and a half months.

Marsh and waste lands are easily prepared for their culture. Three ponds are required, one for breeding, one for growing carp, and one for wintering. The latter must be eight feet deep, the others

may be shallow. This fish bears the same relation to other fish that the domestic fowl does to other birds.

The three ponds spoken of by Mr. Blackford are only needed when class culture is undertaken; that is, where it is intended to keep the fish of different ages in separate ponds, which is the preferable course, but they are more frequently bred in single ponds and even in small pools, reservoirs, etc., in what is called mixed culture; and as they are not carnivorous this is quite a successful method of raising them.

Since the summer of 1880 there have been constructed on the State grounds near Anamosa, five carp-ponds, for class breeding of carp. These are, we think, as complete as can be. The water taken from the trout-ponds above can be let into the carp-ponds in any quantity desired, so that the temperature may be regulated in any one of them to suit the wants of the fish, and by a peculiar system of drainage, the water in any one of the ponds can be drawn off, either partially or entirely, without in any way interfering with the other ponds, thus enabling those in charge to handle the fish readily and with safety. There are now on hand, and in these ponds, a fine lot of breeding-fish, and the whole establishment is the most complete, we think, in this country. In the next few years it will be capable of furnishing to the waters of this State quantities of these valuable fish sufficient to fully stock both public and private waters.

The United States Commission, with only a few fish, has in the past few years distributed vast quantities. We have more fish and larger ones than that Commission had to begin with, and much better facilities than it had at that time. The carp being vegetable feeders and living upon food not used by our carnivorous fishes, will in no way interfere with or diminish those fishes, while their prolific breeding habits will furnish an immense additional amount of food for our bass and other fishes, while for shallow, muddy-bottomed lakes and streams, in which no other fish exist, they are a necessity. The error of permitting such barren waters to remain always barren, or to make them for all future time prolific with as fine a fish as the carp, is one that needs no argument.

As a sanitary measure the introduction of carp into stagnant waters is one of very great importance. The waste from water vegetation (*algæ*), that rises to the top and finally forms the green, decaying, malaria-producing matter, so often seen and dreaded in such waters, is, while in a sound, healthy form, one of the foods upon which the carp feeds and thrives, and thus, by producing good, healthy, fish food, in-

stead of malaria and disease, it may be made a "blessing in disguise." Hon. D. B. Long, Fish Commissioner of Kansas, writes to the "American Field" as follows:

Four months ago, about the first week in May, I put eight German carp into a pond. They were about three inches long at that time. To-day, September 10th, I captured seven of them, averaging in length sixteen inches, and four and one-half inches in depth. I believe they would average two pounds in weight. Considerable interest in the cultivation of this excellent variety of fish is manifested and applications for carp are received almost every day. I am convinced no better fish can be introduced into our Western waters than German carp.

D. B. LONG.

There are thousands of acres of shallow lakes and ponds in the central and northern portions of our State that are now entirely barren of fish, but that will in time be the most prolific fish producing waters in the State, while for those southern and other portions of the State that have no fish-producing waters, the introduction of the carp as a pond or domestic fish is their only hope, and I predict that in those portions of the State the time is not far distant when more attention will be given to their cultivation than is now given to domestic fowls. The carp in our State ponds, when put in last spring, were only four or five inches long, now (October 15) I should think they were thirteen to fifteen inches long, but as they are very shy, I can only judge by occasional glimpses of them.

November 5, 1881—Since the article on carp was written, the water in one of the State ponds, in which we have German carp, has partially cleared up, and we are very gladly surprised to find a few young carp, from two and one-half to three inches in length, in the pond. As the fish in this pond were only four or five inches long when put in the pond last spring, we had hardly hoped for any young carp this season. How many may be found when a final examination of the ponds is made, we cannot tell, but that these young fish have bred is full of promise of future good. As far as known, these are the first carp ever bred in Iowa.

SMELTS.

Experiments have proved that these valuable fish can be very successfully introduced into fresh water lakes. Living upon different food from our game fish, and being very prolific, their introduction into our waters would be a valuable work, as they are one of the best food-fishes, and would add largely to the capacity of our waters to produce the larger varieties of fish. As other commissions could more conveniently experiment with them near the home of the fish, it has been

thought best to wait and have the benefit of their experience before attempting to introduce them into Iowa waters.

The above is from the second biennial report of the Iowa Fish Commission.

The following is from the report of the Vermont Fish Commission:

We are especially gratified to be able to report that most delicious winter fish, the smelt, has been fully established in every lake into which they have been placed and heard from. Fortunately the people living near the lakes where smelt are growing and multiplying have not yet found out their nature, value, or their haunts, and we know of no destruction of them save by an occasional fisher, who has taken them at the mouth of some cool incoming brook, in nets for the purposes of bait.

When they come to be established wherever there is a fit lodgment for them, that event alone will fully pay for all the expenses incurred since the formation of the Commission.

FISH-WAYS.

CHAPTER 123.

AN ACT to provide for the further enforcement of chapters 80 and 188, of the acts of the Seventeenth General Assembly, in relation to the construction and attachment of fish-ways to dams.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That within thirty days after the passage and publication of this act, each clerk of the board of supervisors, in any county in this State in which there is any dam constructed across any stream therein, shall notify the State Fish Commissioner of the height of each dam in his county, the width of the stream where the dam is constructed, the character of the foundation upon which each dam rests, and shall give to him all other information necessary to convey to said Commissioner an intelligent understanding of the situation and location of each dam in said county.

SEC. 2. That within thirty days after the receipt of said notice, the State Commissioner shall acknowledge the same by mail, and within thirty days from that date the said Commissioner shall send through the United States mail, or by express, to the clerk of the said board of supervisors, plans and specifications, also one model for each county to be retained by the auditor for reference, suitable for the construction of a fish-way for each dam reported as aforesaid, and the expenses connected therewith to be paid by the county receiving the same, and the said clerk shall, immediately on the receipt of said plans and specifications, cause a notice to be served in the same manner as required for the service of original notices and returned to the auditor for preservation; which notice shall be directed to the owner, agent or party in charge of the dam, and which shall inform said owner, agent or party that model, plans and specifications are in his office, subject to his inspection, for the construction of a fish-way to said dam, and that, unless he consult the same and comply therewith within sixty days, the county will proceed to construct the same, and the costs and penalties

therefor will be made a taxlien on the entire premises on which such dam is situated.

SEC. 3. If, within sixty days after the service of said notice, the owner, agent or party in charge shall fail to construct and attach a fish-way to such dam, as required by the Commissioner, then the county board of supervisors shall immediately proceed to construct and attach the same, and when so constructed and attached, the original cost and twenty per cent thereon as a penalty shall be entered upon the taxbooks of the county, and shall be a lien on said property, to be collected in the same manner as provided by law for the collection of other taxes.

SEC. 4. To carry out any of the provisions of this act, the county board of supervisors may issue county warrants for the payment of such expenditures and expenses, and when the said taxes are paid the said warrants and all accrued interest thereon shall be refunded to the county, and the balance, after paying the clerk and State Commissioner and board of supervisors for their services and for the service of said notice, shall be paid over to the county treasurer to become a part of the school fund of the county.

SEC. 5. Some one of the county board of supervisors, in the first week in April and September of each year, shall visit each dam in his county, to which fish-ways are attached, and require the party in charge to keep the same in good repair, and if he fails or for any reason shall neglect to repair the same within ten days after notice so to do, the said supervisor shall immediately cause the needed repairs to be made at the expense of the county, and costs thereof, with a penalty of twenty-five per cent added, shall become a lien on the premises, and shall be collected as other taxes are collected against the property.

SEC. 6. The said clerk and State Fish Commissioner and board of supervisors shall keep an accurate and itemized account of their expenditures, and report the same under oath to the county board of supervisors at any regular meeting, and the said board shall thereupon allow such reasonable compensation for their services as they may consider reasonable and just, to be paid out of any money in the county treasury not otherwise appropriated.

SEC. 7. Any person who shall kill, trap, ensnare, detain, or in any manner molest the free and unmolested passage of any fish within one hundred yards of any dam, or in their transit through any fish-way attached or belonging thereto, shall be adjudged guilty of a misdemeanor, and upon conviction thereof shall pay a fine for each offense of not less than five nor more than fifty dollars, and five dollars to the complaining witness, together with costs of prosecution, including an attorney fee not exceeding ten dollars, and stand committed until the same are fully paid; and when said fine shall be collected the same shall be paid over to the county treasurer, to become part of school fund.

SEC. 8. If any member of any board of supervisors shall, by vote or act, neglect or refuse to enforce the provisions of this act, he shall be adjudged guilty of a misdemeanor, and upon the complaint of any person before any justice of the peace having jurisdiction thereof, if he be convicted he shall pay a fine of not less than twenty nor more than one hundred dollars and costs for each offense, and when collected

the same shall be paid over to the county treasurer to become a part of school fund of the county.

SEC. 9. Nothing in this act shall be construed to repeal any part of chapters 80 and 188 of the acts of the Seventeenth General Assembly of the State of Iowa.

SEC. 10. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the *Iowa State Register* and *Iowa State Leader*, two newspapers published in the city of Des Moines, Iowa.

Approved, March 25, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register*, April 1, and in the *Iowa State Leader*, April 6, 1880.

J. A. T. HULL, *Secretary of State*.

The foregoing law was passed by the Eighteenth General Assembly. It was introduced by Senator Gaylord, and embodied his views upon the subject.

There are some features in this law that I hold of doubtful policy. One is that it is so rigid in its construction that it compels the putting in of a fish-way into every dam, whether there is any necessity for it or not. There are many small streams in the State, through the waters of which no fish are ever known to pass; and, as the dams on such streams interfere with no public rights, the law imposes a burden upon the owners of the dams on such streams without, in the smallest manner, benefiting the public. In my opinion it would have been well in streams rising in any county to permit the board of supervisors to determine as to the necessity of putting in fish-ways in streams rising in such county. There are, also, many dams so constructed that in an ordinary stage of the water fish could pass readily in the streams. From both these causes I have received many communications from the parties interested, asking me to relieve them from putting in fish-ways. As the law gave me no authority to determine such cases, I have had to refer them to their boards of supervisors who, although endowed with no authority, would, being upon the ground, have a better knowledge of the facts in the case; and being charged with the enforcement of the law such boards were the only bodies whose actions would directly affect the complainers.

Another serious embarrassment was the fact that as Commissioner the law required me to make plans for all dams without sufficient information being required in the reports of county auditors to give a definite idea of what would be required. As a consequence, I was compelled to adopt some general plan that could be made to meet almost any requirements. The plan adopted was a pool-and-fall plan, as

already adopted by Michigan, Minnesota, and several other States. It would, of course, be impossible to make a model of a fish-way (as required by the law to be sent to each county in the State) that could be put in every dam. The model adopted and sent out to the counties was the same that was before the Seventeenth and Eighteenth General Assemblies, and can be seen, by anyone interested, in the various county auditors' offices. It consists of an arrangement of pools (in a substantial case twelve feet square), in a spiral stairway form, with enough pools and falls to overcome the height of fall of the dam in which the structure is to be placed, and so arranged that the issue of water from the fish-way is directly at the foot of the dam, where it would be readily found by any fish seeking to find a way around or above the dam.

The Augusta Fish-way—Messrs. C. G. Atkins, and Everett Smith, civil engineer, met at Augusta, July 23, 1879, at request of the Commissioners of Fisheries, and determined upon the form and site of a fish-way adapted to the requirements of the location. August 19, 1878, the corporation owning the dams was served with plans and specifications, and notice to build in accordance therewith, by the Commissioners of Fisheries. No steps were taken by the corporation, however, toward building the fish-way, either in 1878 or 1879. In February, 1880, said corporation presented to the legislature a petition, stating that said plans required an expensive and complicated structure, and one that would endanger the safety of the dam, and asking to be relieved of the requirements to build it. An engineer was then employed as an expert to examine the dam and fish-way plans. The petition was then withdrawn, and an agreement made on behalf of the corporation to build the fish-way in accordance with said plans and specifications, as nothing better could be offered in substitution, nor any modifications suggested.

The height of the Augusta dam is about eighteen feet above the *surface* of the water below. The total cost of the protecting pier, of preparing the foundation, and the fish-way itself was \$9,400. Less than one-half of this sum was expended upon the structure that forms the fish-way proper.

To make this general plan of fish-way available where it was impossible to follow the model, the following instruction, with others, was attached to each plan sent out:

SECTION 6. Where it is impossible to preserve the form of fish-way as shown by lithograph plans and model, some other form of position of pools may be made; but the length, breadth, and depth of pools, and the same height of fall, must be preserved, and the last or bottom pool must empty its water near the foot of the dam.

The Commissioner was of the opinion that, with the assistance of the lithograph plans, the model, and the instructions attached to the plans, it would be found possible for a good mechanic to put an efficient fish-way into any dam.

Attached to the lithographic plans were instructions to assist the mechanic in building, and also the following general instructions:

1. In building fish-way it should be remembered that the owners of dams are required by law to keep them in repair, and that any temporizing will be at the expense of the builders, and an injury to the efficiency of the fish-way.

The case or caisson may be built of timber and plank, as shown by lithographs, of two-inch plank in crib work, as shown by model, or where there is no danger of their destruction by overflow of ice or flood-wood, the simple pools may be substantially covered with boards or plank.

2. The foundation must be firm, and where there is danger of washing out beneath the structure, piling should be driven to a sufficient depth to insure its safety; and to the foundation, face of dam, and side of stream, the fish-way should be firmly anchored.

3. The water inlet should be so placed that the top will be level with the lowest point of overflow of the dam, in such manner that the first waste water will flow through the fish-way. It should be six inches deep and controlled by a gate, to save water, in low water, and to permit no more water to enter than can be carried through the opening from one pool to another.

4. The mouth of the inlet to the fish-way should not open against, but at right angles to the current of overflow of dam, as shown only in lithograph plans, to prevent flood-wood from choking up the fish-way.

5. Where there is no abutment above fish-way, and where it will be subject to overflow, the cover should be of sufficient strength to carry any floating ice or flood-wood safely over the structure. It can be made of two-inch plank, four, six, eight, ten or twelve inches wide, set on edge and spiked together, and timber or plank should be placed above the fish-way, and extending above it and down into the water in such manner as to carry all floating objects over the top.

6. Where it is impossible to preserve the form of fish-way as shown by lithographs and model, some other form of position of pools may be made, but the length, breadth and depth of pools, and same height of fall, must be preserved, and the last or bottom pool must empty its water near the foot of the dam.

7. The plans and model represent the fish-way as located on the right bank of the stream (looking up stream) with spiral form of pools turning against the sun. To adapt it to the other bank, the form is simply reversed and will turn with the sun.


8. Owing to the fact that measurements of any dam made by different parties at different points on the dam would be unlikely to agree, and the farther fact that frequently the fish-way could not be placed at the point where the measurement was taken, it was impracticable to make plans from the the reports that would be adapted to

the requirements of each particular case. It was, as a consequence, necessary to make general plans that would be adapted to dams of various heights.

In making measurements it should be remembered that the top of the inlet should be level with the lowest point of overflow of the dam, and that the bottom of inlet is six inches lower still than that; also, that there is one more fall than pools in each fish-way.

For example, in a five pool fish-way there are six falls. Supposing these each to be eight inches, the falls would equal four feet. Add six inches, depth of inlet, and it would give four feet and six inches as the height of dam from low water to lowest point of overflow.

To the heights given below add six inches for depth of inlet in each case.

 The model and one copy of lithograph should be kept in charge of the county auditor, where they can readily be referred to.

B. F. SHAW, *Fish Commissioner*.

Many objections have been made to these plans, but they have invariably come from those whose interests seem to make the whole fish-way law objectionable, and have always been to some point that had been fully considered before. It has always been my ardent desire, and I have given much time, study and labor to furnish a plan that would be, first, efficient; second, cheap; and third, durable. The plans sent out embody my best ideas.

It is easy to find fault, but it would be more useful to suggest improvements in the plans or some better plan than the one adopted; but as the objectors have universally been those who would prefer to have no fish-ways put in, they have uniformly failed to make any suggestions for improvement.

Accompanying this is a table showing date of report, by whom made, number of dams, date of sluicing, model and plans, etc.

The law not coming into the hands of the various county auditors until some time after its passage, and the duties required by the law being new and little understood, caused much delay in making the required reports and in the work. Many of the millers refused to comply, and so caused much embarrassment to the various boards of supervisors.

Among other correspondence in regard to the enforcement of the law was the following letter from the auditor of Wapello county, which, with the opinion of the Attorney-general, is herewith submitted:

AUDITOR'S OFFICE, OTTUMWA, IOWA, }
October 20, 1880. }

HON. B. F. SHAW, *Fish Commissioner, State of Iowa.*

DEAR SIR—In the matter of constructing a fish-ladder to the dam at this place, I wish to say to you that on the 7th day of August last past I issued a notice to the Ottumwa Water-power Company, in accordance with the law, to construct a fish-ladder to their dam, and placed the same in the hands of Sim Chaney, sheriff of the county, for service. On the 9th day of the same month it was returned served. The said Water-power Company have employed counsel, and their attorney, Mr. Wm. McNatt, informs me verbally that they refuse to comply with the law, and that the said fish-law is unconstitutional. I am instructed by the president of our board of supervisors to ask you to procure the opinion of the Attorney-general of the State and transmit it to us in time for the November meeting of the board, with any suggestions or instructions you may desire to give us in the premises.

Respectfully yours,

M. L. GODLEY,
Auditor of Wapello County, Iowa.

The above was submitted to the Attorney-general, and the following is his opinion in reply thereto:

WASHINGTON, IOWA, }
November 24, 1880. }

HON. B. F. SHAW, *Anamosa, Iowa:*

DEAR SIR—In answer to your letter of the 12th inst., I will say that in my opinion chapter 123 of acts of Seventeenth General Assembly is *not* unconstitutional. A statute is never by the courts held to be in conflict with the federal or State constitution unless such conflict is *clear* and certain. Our branch of the State government; to-wit, the General Assembly, has passed on its constitutionality by enacting it. The question is *not a new one*. While our courts have not passed on it, other courts of last resort have, and held similar statutes not liable to the objection of unconstitutionality. With these decisions you are familiar.

Yours very truly,

J. F. McJUNKIN, *Attorney-general.*

As much has been said and written in regard to the constitutionality and injustice of the law, I take the liberty, instead of discussing the law any farther, to attach hereto a protest of one miller against the fish-way law, published in the Anamosa *Eureka*, and a review of and reply to the same, published in the same paper, written at the request of the editor.

A PROTEST AGAINST FISH-WAYS BY A MILLER—RESPONSE BY FISH COMMISSIONER, SHAW, CITING SEVERAL DECISIONS IN RELATION THERETO
—THE PROTEST.

OXFORD MILLS, September 20, 1880.

EDITOR EUREKA—You will oblige me much if you will give me space in your valuable paper to express my views in relation to a law passed by the Eighteenth General Assembly of the State of Iowa.

Chapter 123, section 3, of said law reads: "If within sixty days after the service of a notice by the sheriff of the county, the owner, agent, or party in charge shall fail to construct and attach a fish-way to such dam, as required by the Commissioner, then the county board of supervisors shall immediately proceed to construct and attach the same; and when so constructed, the original cost and twenty per cent thereon, as a penalty, shall be entered upon the taxbook of the county and shall be a lien on said property, to be collected in the same manner as provided by law for the collection of other taxes."

Section 4 reads: "To carry out any of the provisions of this act, the county board of supervisors may issue county warrants for the payment of such expenses, and when the taxes are paid, the warrants and all accrued interest thereon shall be refunded to the county, and the balance after paying the clerk, State Commissioner, and board of supervisors for their services, etc., the proceeds to be paid over to the county treasurer, and will become a part of the school fund."

To this the Fish Commissioner adds, on his own responsibility, with all the dignity that belongs to his office, in his notice to mill-owners: "No temporizing or temporary work will do, as it will be at the mill-owners' expense, as the law requires him to keep it in constant repair."

Mr. Editor, I am a citizen of these United States and desirous of showing willing obedience to the laws thereof. I derived my title to my land from the United States government, clear of any and all incumbrance, without any reservation of erecting or upholding fish-ways for the benefit of other parties. Therefore I claim protection from the United States from imposition and unjust laws. Neither the State of Iowa nor any other State has any right to pass any law that will annoy, hamper, endanger, or depreciate the value of any man's property without paying him in full for all damages he may sustain. If the people of the State of Iowa want to preserve the fish, what claims have they on the mill-owners to compel them to be at all the expense? Does it benefit the miller more than the farmer, or any one else? Do they consider the miller an intruder? Do they prefer cat-fish and wall-eyed pike to the manufacturing interests of the State? Is so, why don't they pass a law that will give them the power to destroy all the mill-dams in the State and give the fish a chance? They have just as much right to pass a law of this kind as they have to pass the other.

What benefit does the miller derive from this heavy expenditure of money? You rarely find the miller with a fish-pole in his hand.

It is not this class of men who reap the benefits from the fish law. For my own part I would give considerable money if there were not a fish in our rivers. They are the cause of bringing a parcel of lazy loafers to our fishing grounds, from the country and the towns, who destroy the surrounding property, tearing down and burning fences, and desecrating the sabbath-day, to the annoyance of quiet, peaceable, and law-abiding citizens. Of course there are a few exceptions to this rule. Is it for a class of men and boys like this that the millers are required to be at from \$300 to \$500 expense in erecting a fish-way to preserve the fish, and contribute to their pleasure? Not alone this amount of expenditure, but they are required to keep this annoyance and incumbrance in perpetual repair, no matter whether it is carried out by any flow of ice and logs that passes over the dam—which will be the case nine times out of ten—or whether it carries out the dam as well.

Heretofore the mill-owners of the State of Iowa have been well protected in their rights by the enactment of good, sound laws on water privileges; and for this reason Iowa stands second to no grain manufacturing state in our Union, as the reports from the late millers' convention at Cincinnati will show. Is it possible that all the protection we have heretofore enjoyed is to be destroyed by some wild fish fanatic who cares more for a wall-eyed pike or a sun-fish than he does for all the manufacturing interests of the State? Let the millers of the State rise in their might and defend themselves against such unjust and arbitrary laws, as they have done heretofore in such cases of imposition, and they will undoubtedly come out victorious.

If this fish law can be enforced, then the next law I expect to see enacted will be one requiring every farmer who owns 160 acres of land on the line of any railroad throughout the State of Iowa to build, grade, and lay a track the entire length of his farm at his own expense. Not only this, but the law will require him to keep it in constant repair, at the risk of losing the balance of his farm if he does not comply with all the requirements of the law, whether from unwillingness or inability. All these benefits he is expected to donate to the travel of the general public. Why not enact and enforce a law of this kind. One can be as easily enforced as another. I can see no difference.

If the people of the State of Iowa want to stock their rivers with fish, why not levy a general State tax for the purpose of erecting these fish-ways and keeping them in repair, at the same time giving the mill-owner a guarantee that any damages he may sustain from the erection of such fish-way will be promptly paid by the State, or the county in which the mill-dam is located. The State has no more claim on the mill-owner in this respect than it has on the farmer, mechanic, or any other class of men. I think it is the duty of the press throughout the State to come out boldly and denounce all such unjust laws.

JUSTICE.

THE RESPONSE.—After giving the law, the correspondent, who evidently, from what is written, is a mill-owner, gives what appears to be his earnest, honest sentiments, and states quite fully what he thinks

to be the grievances to which dam-owners are subjected by the fish-way law. Being a good argument from his point of view, it deserves a careful and candid consideration at the hands of the public.

He says first: "I am a citizen of the United States, and desirous of showing willing obedience to the laws thereof. I derived my title from the United States government, clear of any and all encumbrance, without any reservation of erecting or upholding fish-ways for the benefit of other parties," and claim protection from any law that will hamper, endanger, or depreciate the value of my property, without payment in full for all damages sustained.

The writer overlooks the fact that he is but one of several hundred that have obtained titles exactly alike from the general government to the banks of the Wapsipinicon River, and that by making the river impassable for fish he has been depreciating the value of their property, thereby doing individually to all these parties just what he now complains the State should not do to him.

"We hold these principles to be well settled by usages and decisions—so many that we find it impossible in a short article to quote but a very few of them:

1. In any grant from the public to individuals, any privilege which is not expressly granted is withheld.

2. A river is a public way.

3. The right to the water and fish in a stream is a joint one to all the owners, and must be so used by each as not to unreasonably interfere with the rights of others.

4. The passage of fish in a river is a public right.

5. The legislature has the right to make such laws as will protect the public from injury by an improper use of any of these public rights.

To partially prove the correctness of these positions we will submit a few decisions.

Every owner of a dam holds it on condition or limitation that a sufficient and reasonable passage way shall be allowed for fish. This limitation, being for the benefit of the public, is not extinguished by any inattention or neglect in compelling the owner to comply with it. *Stoughton v. Baker*, 4 Mass., 528.

In that case there was neglect to build a fishway from 1634 to 1789; but it was held that the duty continued.

The preservation of fisheries is for the benefit of the public. The right to have the fish pass up a river is a public right. The right to catch the fish is in the owners of the soil; but the right to have the fish there, so that they can be caught is a public right. *Commonwealth v. Essex Co.*, 13 Gray, 247.

The grant of privileges and exemptions to a corporation is strictly construed against the corporation, and in favor of the public. Nothing passes but what is granted in clear and explicit terms. *Ohio Life Insurance Co. v. Debolt*, 16 Howard, 435.

Ownership of the banks and bed of a stream gives to the proprietor the exclusive right of fishery opposite his land, as well as his right to use the water to create power to operate mills; but neither the one nor the other, nor both combined, confer any right to erect obstructions in a stream to prevent the free passage of fish up and down the

river at their accustomed seasons, as such obstructions would impair and ultimately destroy all such rights owned by other proprietors both above and below the obstruction on such stream.

Such water-power is everywhere regarded a public right, and fisheries, even in waters not navigable, are so far public rights that the legislature may ordain and establish regulations to prevent obstructions to the passage of fish, and to promote the usual and uninterrupted enjoyment of the right by riparian owners. *Commissioners v. Holyoke Water Power Co.*, Supreme Court of United States, December Term, 1872.

This Holyoke case is the most noted that has ever been determined in this country, and was especially favorable to the dam-owners, as a moment's glance at what was claimed by the defendants will show.

It was claimed for them, as has been claimed by our correspondent, that they had a good title from the government, and so were entitled to use their property as they saw fit.

It was claimed that they had used the water-power, as they were using it, for a long period of time and so had obtained the right to use it by statute of limitation.

It was claimed that they had expended \$2,000,000 in improving their power, and so it was against public policy to compel them to put in a fish-way. Also, that they had paid owners of fishing or riparian rights above their dam \$20,000 for those rights and that that fact should relieve them.

But more especially it was claimed that *they had a special charter permitting them to build just such a dam as they had built from the State legislature.*

We have not time or space to go over this case, but will simply say that all that was claimed for the defense was proved or admitted; that it was argued by eminent counsel, both before the Supreme Court of Massachusetts and the Supreme Court of the United States, that on August 31, 1872, the Supreme Court of Massachusetts entered a decree against the defendants, compelling them to put in a fish-way; that upon appeal to the Supreme Court of the United States, the decree was affirmed at the December term, 1872, and that the owners were compelled to put in a fish-way. We could cite dozens of decisions bearing upon the question, and in all our reading know of no one decision that has not borne in the same direction. So we consider the question virtually settled, so far as the courts are concerned.

The Judiciary Committee of the House and Senate of the Seventeenth General Assembly of Iowa, composed of the best legal talent, so determined and reported, after a full investigation, when this law was before them for their action.

Outside of this question of law there is one of right or "justice." Originally all the purchasers of property along a stream pay the same price for their lands. Fish were abundant along the streams, and are the property of the joint owners. One man builds a dam that effectually stops the passage of fish; but, as they are plenty, no one objects. The mill-power brings wealth to the owner, until he boasts of its value. The dam brings barrenness of fish to the stream, until the mill-owner,

scorning the little that is left, says: "I would give considerable money if there were not a fish in our river."

Now those who have suffered these losses ask those who have assumed to own all there was of value along the river, and in so doing nearly destroyed their neighbors' rights, to so use the privileges they are enjoying as to permit the fish to pass up the streams through the waste water that flows over their dams, in order not to entirely annihilate the fish—knowing full well that what they ask will only partially restore to them their rights, but being willing to suffer this much rather than to injure in the least the water-powers that furnish the motive power for an industry which is fully and justly appreciated.

The fair discussion of this question would occupy more space than we have at our command, but we think that what we have said covers the case fully, where the builders own the land wholly upon which their dams are built. But, it might be added, in meandered streams, like the Wapsipinicon, a portion of the land upon which the dams are built—that is the bed of the stream—has never been bought or sold, and belongs as justly to the poorest person in these United States as to the parties who assume to own the dams that are built upon them; and there is no question as a matter of fact, but that an action for their entire removal could be sustained in the proper courts, if sufficient cause were shown for so doing.

What we have written is in the kindest of feelings toward mill-owners, but is what we believe to be the facts and the law in the case, and what is being demanded by the masses of our people at the hands of the owners of dams.

The Fish Commissioner claims to have made plans of fish-ways, as far as he was able, so that they shall not interfere with the water-powers (as they only use the waste water) and that, in his opinion, they will add strength to the dam, while they are as cheap as durability and efficiency will permit.

B. F. SHAW.

While I feel the importance of this fish-way work, the results of the operations of the present law for the past two seasons have seemed clearly to indicate that the masses of the people care but little about it. So small a number of fish-ways has been put in that it seems quite clear the law is in advance of public sentiment; else the officers whose duty it was to enforce it would have more promptly attended to their duties, as they would have been compelled to do by public sentiment. The full benefits of a fish-way law can only be had by putting in fish-ways in every dam in a stream; putting in one once in a while is hardly worth the trouble and expense, and unless some method can be devised to have them put into all dams on a stream, I would be in favor of putting in none, or, in other words, it would be best in my opinion to devise some method of putting in all needed fish-ways or abolishing the law.

If the law is considered too burdensome upon a particular class, and is not in force for that reason, I am of the opinion that the benefits to be derived from fish-ways are so great that the public can much better afford to pay the cost of putting them in and maintaining them, than to do without them in some of our better fish streams.

Following find a statement of counties reporting under the law, by whom report was made, date of report, number of dams in county, and date of sending models and plans.

STATEMENT.

COUNTY.	BY WHOM MADE.	Date of report.	Number of dams.	Date of sending model and plans.
Adair.....	D. W. Marquart.....	1880. Sept.	3	4 Sept. 27
Adams.....	M. H. Southwick.....	1880. Sept.	3	3 Sept. 15
Allamakee.....	S. R. Thompson.....	1881. Feb.	2	1881. 9 Feb. 4
Appanoose.....	J. C. Crawford.....	1880. Aug.	30	1 Sept. 15
Audubon.....	Thomas Walker.....	1880. June	24	3 July 31
Benton.....	Not reported.			
Black Hawk.....	D. W. Foote.....	1880. Aug.	9	8 Aug. 20
Boone.....	Thos. S. Boyd.....	1880. Sept.	30	1 Oct. 4
Bremer.....	H. Rust.....	1880. July	27	4 Aug. 4
Buchanan.....	Geo. B. Warne.....	1880. June	14	7 July 31
Buena Vista.....	Robert Cumming.....	1880. Aug.	28	2 Aug. 30
Butler.....	J. W. Spencer.....	1880. Aug.	5	7 Aug. 20
Calhoun.....	A. N. Jack.....	1880. Aug.	2	1 Aug. 7
Carroll.....	H. E. Russell.....	1880. July	22	3 Aug. 4
Cass.....	W. Crisman.....	1880. Aug.	30	5 Sept. 15
Cedar.....	E. M. Elliott.....	1880. Aug.	30	8 Sept. 15
Cerro Gordo.....	H. H. Shepard.....	1880. April	22	6 July 31
Cherokee.....	W. B. Chick.....	1880. Aug.	30	4 Sept. 15
Chickasaw.....	E. P. Sheffield.....	1880. July	17	4 July 31
Clarke.....	F. M. Kyte.....	1880. Sept.	9	No dams.
Clay.....	A. T. McCargar.....	1880. Aug.	2	3 Aug. 7
Clayton.....	J. M. Leach.....	1880. Aug.	5	8 Aug. 20
Clinton.....	J. J. Florney.....	1880. Aug.	2	7 Aug. 7
Crawford.....	A. D. Motoney.....	1880. Oct.	20	5 Nov. 27
Dallas.....	Not reported.			
Decatur.....	W. S. Stevens.....	1880. Aug.	30	No dams.
Davis.....	W. J. Sullivan.....	1880. Sept.	10	4 Sept. 15
Delaware.....	J. B. Boggs.....	1880. June	22	13 July 31
Des Moines.....	Not reported.			
Dickinson.....	S. L. Pillsbury.....	1880. Sept.	13	3 Sept. 27
Dubuque.....	T. C. Murphy.....	1880. Oct.	8	19 Nov. 27
Emmet.....	Not reported.			
Fayette.....	J. H. Larkin.....	1880. July	28	28 July 31
Floyd.....	J. S. Trigg.....	1880. Sept.	6	7 Sept. 15
Franklin.....	C. L. Clock.....	1880. Sept.	10	1 Sept. 15
Fremont.....	A. P. Stafford.....	1880. Oct.	8	6 Nov. 13
Greene.....	Andrew Watts.....	1880. Sept.	22	5 Sept. 27
Grundy.....	C. W. Gibson.....	1880. Aug.	27	No dams.
Guthrie.....	J. W. Foster.....	1880. Sept.	30	10 Oct. 2
Hamilton.....	F. E. Landus.....	1880. June	15	6 July 31
Hancock.....	M. L. Fuller.....	1880. Aug.	21	1 Aug. 27
Hardin.....	S. Whited.....	1880. July	30	9 Aug. 7
Harrison.....	Abner Stein.....	1880. Aug.	29	7 Aug. 30
Henry.....	R. Lebew.....	1880. Sept.	16	5 Sept. 27
Howard.....	J. E. Peck.....	1880. Sept.	17	7 Sept. 27
Humboldt.....	A. McLaughlin.....	1880. Aug.	28	2 Sept. 15
Ida.....	W. P. Evans.....	1880. Aug.	28	2 Sept. 15
Iowa.....	J. G. Berstler.....	1880. Aug.	12	8 Aug. 25
Jackson.....	W. C. Gregory.....	1880. July	29	22 Aug. 4
Jasper.....	Not reported.			

STATEMENT—CONTINUED.

COUNTY.	BY WHOM MADE.	Date of report.	Number of dams.	Date of sending model and plans.
		1880.		1880.
Jefferson.....	J. E. Williams.....	Oct.	4	1 Nov. 13
Johnson.....	A. Medowell.....	May	17	5 July 31
Jones.....	R. Dott.....	July	27	11 Aug. 4
Keokuk.....	T. F. McCarty.....	Aug.	9	8 Aug. 20
Kossuth.....	R. W. McGetchie.....	July	31	1 Aug. 20
Lee.....	C. M. Primean.....	Sept.	16	1 Sept. 27
Linn.....	S. Daniels.....	Aug.	10	13 Aug. 20
Louisa.....	J. B. Eibbony.....	Aug.	30	... No dams.
Lucas.....	Not reported.			
Lyons.....	J. M. Webb.....	Sept.	6	2 Sept. 15
				1881.
Madison.....	A. L. Tallis.....	Feb.	11	2 March 4
				1880.
Mahaska.....	S. B. Waters.....	Oct.	19	8 Nov. 27
Marion.....	Not reported.			
Marshall.....	R. Estabrook.....	Aug.	30	6 Sept. 15
Mills.....	S. C. Osborn.....	Aug.	10	5 Aug. 20
Mitchell.....	J. R. Prime.....	July	22	10 Aug. 4
Monona.....	J. A. McCasky.....	July	5	3 July 31
Monroe.....	E. A. Canning.....	Aug.	20	... No dams.
Montgomery.....	S. M. Thompson.....	Sept.	10	8 Sept. 15
Muscantie.....	R. H. McCampbell.....	Sept.	17	1 Sept. 27
O'Brien.....	Not reported.			
Osceola.....	W. M. Moore.....	Aug.	28	... No dams.
Page.....	Wm. Alexander.....	Sept.	1	7 Sept. 15
Palo Alto.....	J. J. Robbins.....	Aug.	30	1 Sept. 15
Plymouth.....	A. M. Duus.....	June	24	4 July 31
Pocahontas.....	A. O. Garlock.....	Aug.	28	... No dams.
Polk.....	Geo. W. Bristow.....	June	15	2 July 31
Pottawattamie.....	Not reported.			
Poweshiek.....	Not reported.			
Ringgold.....	J. C. Askren.....	Oct.	6	1 Nov. 13
Sac.....	Not reported.			
Scott.....	J. Winklers.....	July	27	1 Aug. 4
Shelby.....	J. H. Louis.....	Aug.	12	2 Aug. 25
Sioux.....	J. E. Wyatt.....	Sept.	14	6 Sept. 27
Story.....	J. R. Hays.....	Sept.	7	2 Sept. 15
Tama.....	R. G. McIntyre.....	Aug.	11	3 Aug. 21
Taylor.....	H. P. Long.....	Sept.	9	1 Sept. 15
Union.....	F. M. Emerson.....	Aug.	31	3 Sept. 15
Van Buren.....	John Whitten.....	June	16	3 July 31
Wapello.....	M. L. Godley.....	April	2	1 July 31
Warren.....	W. F. Warthen.....	Oct.	9	3 Nov. 9
Washington.....	W. J. Eggleston.....	Sept.	14	7 Sept. 27
Wayne.....	Thos. Elder.....	Sept.	1	... No dams.
Webster.....	John Haire.....	Aug.	31	2 Sept. 15
Winnebago.....	Chas. Isaacs.....	Aug.	30	... No dams.
Winneeshiek.....	Not reported.			
Woodbury.....	Not reported.			
Worth.....	O. D. Eno.....	Aug.	11	3 Aug. 21
Wright.....	Z. C. Bradshaw.....	Sept.	1	1 Sept. 15

EXPENSES OF IOWA FISH COMMISSION.

From October 1, 1879, to October 1, 1881.

DATE.	Number of voucher.	IN WHOSE FAVOR AND ON WHAT ACCOUNT.	Amount.
1879.			
Oct. 18	553	American Express Co., express.....	\$ 9.35
Nov. 30	554	Watters & Co., fish food for October and November	6.00
Nov. 30	555	Otis Perfect, labor.....	1.13
Nov. 21	556	Steam Tug Eaton, fishing.....	18.00
Nov. 21	557	F. Troegly, taking fish eggs.....	8.00
Nov. 21	558	J. Geary, express wagon.....	6.75
Nov. 21	559	J. Cassidd, taking fish eggs.....	14.00
Nov. 21	560	Axtell House, board.....	9.75
Nov. 29	561	American Express Co., express.....	2.60
Nov. 21	562	Steamer Pottawattamie, fishing.....	18.00
Sept. 18	563	G. H. Highby, turpentine and coal.....	2.50
Nov. 29	564	J. H. Williams, salt.....	1.35
Nov. 29	565	Needham & Burritt, livery.....	8.00
Nov. 30	566	G. F. Slocum, labor, October and November.....	100.00
Nov. 30	567	Mrs. G. F. Slocum, labor.....	6.75
Nov. 10	568	Benton & Lewis, lumber.....	1.50
Nov. 29	569	B. F. Shaw, cash expenses.....	74.80
Nov. 21	570	J. O. Keefe, picking eggs.....	2.63
Nov. 14	571	Livingston Stone, transportation of eggs.....	23.25
Dec. 11	572	George Bemrose, labor.....	1.00
Dec. 12	573	B. F. Smitle, one-half cord wood.....	2.00
1880.			
Jan. 10	574	W. M. Skinner, sundries.....	8.05
Jan. 15	575	J. G. Cadworth, tinsmith.....	8.25
Jan. 9	576	Needham & Burritt, livery.....	4.50
Jan. 15	577	Watters & Co., fish feed.....	4.50
Jan. 15	578	G. F. Slocum, labor, one and one-half months.....	75.00
Jan. 17	579	Wm. Wallace, labor.....	3.38
Jan. 15	580	B. F. Shaw, cash expenses.....	23.85
Jan. 8	581	H. F. Dousman, 100,000 brook-trout eggs.....	200.00
March 1	582	G. F. Slocum, labor.....	78.80
March 1	583	Watters & Co., fish feed.....	4.50
Feb. 5	584	Needham & Burritt, livery.....	7.50
March 1	585	American Express Co., express.....	4.95
March 1	586	B. F. Shaw, cash expenses.....	9.25
March 1	587	W. Cunningham, ice for fish transportation.....	1.75
April 5	588	American Express Co., express.....	13.85
April 8	589	C. H. Mougat, printing.....	4.50
May 1	590	Needham & Burritt, livery.....	7.50
April 30	591	J. G. Cudworth, tin and repairs.....	4.40
May 1	592	Watters & Co., fish feed.....	6.00
May 1	593	B. F. Shaw, cash expenses.....	79.85
May 1	594	G. F. Slocum, labor, etc.....	110.50
May 1	595	Anamosa Water Works Co., two bibb cocks.....	2.00
June 2	596	Needham & Burritt, livery.....	3.00
June 20	597	J. N. Lewis, lumber.....	8.25
June 10	598	Stickney & Harriman, hardware.....	5.20
June 30	599	Watters & Co., fish feed.....	6.00
June 30	600	G. F. Slocum, labor, May and June.....	103.80

EXPENSES OF IOWA FISH COMMISSION—CONTINUED.

DATE.	Number of voucher.	IN WHOSE FAVOR AND ON WHAT ACCOUNT.	Amount.
1880.			
June	2	601 James Murphy, labor.....	\$ 2.62
June	2	602 J. S. Perfect, sundries	2.60
June	2	603 B. F. Shaw, cash expenses	11.90
June	10	604 Carter & Son, material for nets .....	.70
June	15	605 American Express Company, express.....	1.45
June	12	606 E. Booth & Son, printing.....	1.75
July	5	607 Geo. Bemrose, cutting two hundred yards sod	4.00
August	3	608 Additional Penetentiary, 2 6-10th barrels cement.....	3.30
July	31	609 Jones county, one year rent of office.....	18.00
July	31	610 Frank Baum, five days' work.....	5.00
August	24	611 J. G. Cudworth, pipe for carp ponds	66.30
August	13	612 Wm. Skinner, sundries, etc.....	9.71
August	31	613 Walters & Co., fish feed.....	6.00
August	31	614 B. F. Shaw, cash expenses	60.80
August	31	615 Benton & Lewis, lumber.....	77.90
August	31	616 Milton Smith, labor.....	42.25
August	31	617 J. Rathburn, labor.....	17.00
August	31	618 James Murphy, labor.....	7.19
August	31	619 George Smith, labor.....	15.25
August	31	620 W. Grassfield, labor.....	1.00
August	31	621 G. F. Slocum, labor, June, July, and August....	151.80
Sept.	6	622 American Express Company, express.....	4.00
Sept.	6	623 E. L. Leet, labor.....	4.00
Oct.	4	624 S. C. Hall, labor.....	4.10
Dec.	15	625 George Smith, labor.....	9.50
Oct.	4	626 Clancy & Son, goods.....	3.05
Oct.	22	627 Wm. Skinner, goods	6.16
Dec.	31	628 G. F. Slocum, labor, Sept., Oct., Nov., and Dec.....	207.05
Sept.	1	629 George Smith, labor.....	5.25
Sept.	3	630 Milton Smith, labor.....	5.25
Dec.	20	631 J. G. Cudworth, hardware, etc.....	21.45
Nov.	11	632 Needham & Burritt, livery.....	7.50
Nov.	1	633 Walters & Co., fish feed.....	6.00
Sept.	22	634 Benton & Lewis, lumber.....	15.08
Dec.	29	635 A. Heitchen, hardware	15.27
Nov.	24	636 J. S. Perfect, carp feed, etc.....	1.20
Nov.	8	637 H. Mayhew, board and labor.....	54.10
Nov.	8	638 Sanborn & Winters, taking fish eggs.....	15.00
Nov.	9	639 Cooley & Lavaque, transportation.....	26.00
Nov.	9	640 E. R. Shaw, labor.....	49.94
Nov.	24	641 J. Courtney, board.....	16.00
Dec.	10	642 D. J. Cushman, board.....	15.00
Dec.	30	643 George Bemrose, cutting wood.....	2.25
Dec.	30	644 R. Mott, one cord hickory wood	5.50
Dec.	18	645 Durr & Rugee, lumber.....	1.69
Oct.	25	646 S. A. Pope, carpenter.....	39.75
Dec.	30	647 B. F. Shaw, cash expenses	157.15
Nov.	18	648 Chicago, Milwaukee & St. Paul Railway, freight.....	4.40
Dec.	31	649 Watters & Co., fish feed	6.00
Nov.	15	650 Stickney & Harriman, hardware	7.52
1881.			
Jan.	28	651 J. Stubbers, trout eggs.....	67.50
Feb.	28	652 American Express Company, express.....	6.05
Feb.	28	653 Watters & Co., fish feed	6.00

EXPENSES OF IOWA FISH COMMISSION—CONTINUED.

DATE.	Number of voucher.	IN WHOSE FAVOR AND ON WHAT ACCOUNT.	Amount.
1881.			
Feb. 28	654	B. F. Shaw, cash expenses.....	\$ 61.17
Feb. 28	655	Needham & Burritt, teaming.....	1.50
Feb. 28	656	G. F. Slocum, labor, etc.....	110.50
March 12	657	American Express Company, express.....	15.05
March 26	658	J. Lubbers, trout eggs.....	10.00
March 31	659	Watters & Company, fish feed.....	3.00
March 31	660	B. F. Shaw, cash expenses.....	7.00
March 31	661	G. F. Slocum, labor.....	53.60
April 1	662	Durr & Rugee, lumber.....	.63
April 10	663	S. A. Pope, carpenter.....	5.00
May 31	664	Watters & Company, fish feed.....	6.00
May 31	665	Cudworth & Aucutt, tin work.....	21.00
May 31	666	Clinton Lumber Company, lumber.....	23.73
May 31	667	Frank B. Arey, labor and board.....	25.00
May 24	668	George W. Baxter, kerosene.....	4.50
May 27	669	A. A. Mosher, supplies.....	7.00
May 25	670	W. W. Reynolds, board.....	15.00
May 31	671	B. F. Shaw, cash expenses.....	57.87
May 31	672	Jones county, rent of office one year.....	18.00
May 31	673	James Buckner, one month's labor.....	20.00
May 31	674	G. F. Slocum, labor, etc.....	103.00
June 14	675	C. H. Mouger, printing.....	2.50
June 17	676	C. M. & St. P. Ry., freight.....	.95
July 2	677	J. Murphy, labor.....	2.50
July 16	678	S. A. Pope, carpenter.....	8.00
July 25	679	S. A. Pope, carpenter.....	2.50
Jan. 25	680	Anamosa Eureka, printing.....	22.15
June 16	681	Clinton Lumber Company, lumber.....	11.29
June 16	682	A. Heitchen, hardware.....	4.91
July 30	683	J. Johnson, labor.....	12.50
August 1	684	Watters & Company, fish feed.....	6.00
August 1	685	G. F. Slocum, labor.....	100.00
July 27	686	E. Booth & Son, printing.....	7.25
July 22	687	B. F. Shaw, cash expenses.....	24.30
July 21	688	Burritt & Alderman, livery.....	9.50
August 31	689	Watters & Company, fish feed.....	3.00
August 22	690	B. F. Shaw, cash expenses.....	14.10
August 31	691	Henry Wistroum, labor.....	6.25
July 30	692	Cudworth & Aucutt, hardware.....	3.25
August 31	693	G. F. Slocum, labor.....	50.00
August 22	694	Durr & Rugee, lumber.....	18.73
August 21	695	Burritt & Alderman, livery.....	6.00
Sept. 28	696	Burritt & Alderman, livery.....	1.50
Sept. 23	697	Durr & Rugee, lumber.....	22.79
Sept. 30	698	Watters & Company, fish feed.....	3.00
Sept. 30	699	Clinton Wire Cloth Company, wire cloth.....	12.60
Sept. 30	700	B. F. Shaw, cash expenses.....	31.05
Sept. 30	701	C. & N. W. Ry., freight.....	.55
Sept. 30	702	Clancy & Son, eighteen yards cloth.....	2.70
Sept. 30	703	Peter Swanson, labor.....	1.25
Sept. 30	704	John Johnson, labor.....	16.25
Sept. 30	705	G. F. Slocum, labor.....	50.00
			\$3,433.04

To pay the foregoing amount of \$3,433.04 requisitions were drawn on the State Treasurer from time to time as follows:

December 4, 1879.....	\$ 341.36
January 15, 1880.....	330.53
March 1, 1880.....	53.41
May 1, 1880.....	53.34
May 1, 1880.....	228.60
June 30, 1880.....	143.37
August 31, 1880.....	489.40
December 31, 1880.....	715.16
April 1, 1881.....	252.72
April 1, 1881.....	88.05
June 1, 1881.....	306.73
August 6, 1881.....	214.35
August 31, 1881.....	101.33
October 1, 1881.....	141.69
Total.....	<u>\$3,433.04</u>

The balance on hand, as shown by last report, was \$848.30, but on settlement with State Auditor the actual amount on hand October 1, 1879, was found to be \$698.30; appropriated by chapter 100, acts of the Eighteenth General Assembly, \$5,000; total, \$5,698.30; deduct amount expended, \$3,433.04; balance on hand undrawn October 1, 1881, \$2,265.26.

At the end of each one, two or three months, as the case requires, duplicate certified, itemized bills of our Fish Commission accounts are made and forwarded to the Executive Council, whose duty it is to examine, audit and allow. Such amounts as are found correct the amount so allowed is then drawn upon the State Auditor's warrant, paid over to the claimants and duplicate receipts taken, one of which is sent to State Auditor and one kept in the office of the Fish Commissioner.

These receipts, together with a fully itemized account of every bill shown in the foregoing statement of accounts can be found either in the Auditor's office or in the office of the State Fish Commissioner.

ANAMOSA, IOWA, October 15, 1881.

B. F. Shaw, being duly sworn, on oath says that the foregoing accounts of the Fish Commissioner with the State of Iowa is true, as he verily believes.

B. F. SHAW, *Fish Commissioner*.

Subscribed in my presence by said B. F. Shaw, and by him sworn to before me, this 31st day of October, 1881.

J. H. CHAPMAN, *Clerk District Court*.

[L. S.]

B. H. WHITE, *Deputy*.

Respectfully submitted.

B. F. SHAW, *Fish Commissioner*.

LIST OF FISH COMMISSIONERS.

The following list of fish commissioners is taken from *Forest and Stream* and *Rod and Gun* of September 29, 1881:

OFFICIAL LIST OF FISH COMMISSIONERS.

The expirations of the terms of office are indicated by the dates in parenthesis. Where no date is given the term is indefinite.

Canada—W. F. Whitcher, Ottawa, Ontario.

New Brunswick—W. H. Venning, Inspector of Fisheries, St. John.

Nova Scotia—W. H. Rogers, Inspector of Fisheries, Amherst.

Prince Edward Island—J. H. Duvar, Inspector of Fisheries, Alberton.

British Columbia—Alex. C. Henderson, Inspector of Fisheries, Victoria.

The United States—Prof. Spencer F. Baird, Washington, D. C.

Alabama—C. S. G. Doster, Prattville; D. B. Huntley, Courtland.

Arizona—John J. Gosper, Prescott, (1884); Richard Rule, Tombstone (1884); Dr. J. H. Taggart, Yuma (1884).

Arkansas—N. B. Pearce, Osage Mills; James Hornibrook, Little Rock; John E. Reardon, Little Rock.

California—S. R. Throckmorton, San Francisco (1883); B. B. Redding, San Francisco (1883); J. D. Farwell, Niles, Alameda Co., (1883).

Colorado—W. E. Sisty, Brookvale, (1883).

Connecticut—Dr. W. M. Hudson, Hartford (1882); Robert G. Pike, Middletown (1882); G. N. Woodruff, Sherman (1884).

Georgia—J. T. Henderson (Commissioner of Agriculture and *ex officio* Commissioner of Fisheries), Atlanta (1882); Dr. H. H. Carey, superintendent of Fisheries, La Grange (1882).

Illinois—N. K. Fairbank, President, Chicago (1882); S. P. Bartlett, Quincy (1884); S. P. McDoel, Aurora (1884).

Indiana—Calvin Fletcher, Spencer, Owen county.

Iowa—B. F. Shaw, Anamosa (1882); A. A. Mosher (Assistant for N. W. portion), Spirit Lake (1882).

Kansas—D. B. Long, Ellsworth (March, 1883).

Kentucky—Wm. Griffith, President, Louisville; Dr. S. W. Coombs, Secretary, Bowling Green; P. H. Darby, Princeton; John B. Walker, Madisonville; Hon. C. J. Walton, Munfordville; Hon. J. A. Steele, Versailles; W. C. Price, Danville;

Dr. W. Van Antwerp, Mt. Sterling; Hon. J. M. Chambers, Independence, Kenton county; A. H. Goble, Catlettsburg.

Maine—Henry O. Stanley, Dixfield (1883); E. M. Stilwell (Assistant Commissioner), Bangor (1883).

Maryland—T. B. Ferguson (of Baltimore), Massachusetts Ave., Washington, D. C. (1882); Thomas Hughlett, Easton (April, 1882).

Massachusetts—Theodore Lyman, Brookline (1881); E. A. Brackett, Winchester (1884); Asa French, South Braintree (1881).

Michigan—Eli R. Miller, Richland (1883); A. J. Kellogg, Detroit (1885); Dr. J. C. Parker, Grand Rapids (1887).

Minnesota—1st District—Daniel Cameron, La Crescent (1883); 2d District—Wm. W. Sweney, M. D., Red Wing (1883); 3d District—Robert Ormsby Sweeny, President, St. Paul (1883).

Missouri—Hon. Silas Woodson, St. Joseph (1882); John Reid, Lexington (1882); J. G. W. Steedman, 2,803 Pine Street, St. Louis (1882).

Nebraska—R. R. Livingston, Plattsmouth; H. S. Kaley, Red Cloud; W. L. May, Fremont.

Nevada—H. G. Parker, Carson City (1882).

New Hampshire—Albina H. Powers, Plymouth (1882); Luther Hayes, Milton (1886); Dr. Edward Spaulding, Nashua (1886).

New Jersey—Dr. B. P. Howell, Woodbury, Gloucester county (1883); Maj. E. J. Anderson, Trenton (1883); Theo. Morford, Newton, Sussex county (1883).

New York—Hon. R. Barnwell Roosevelt, 76 Chambers Street, New York; Edward M. Smith, Rochester; Richard U. Sherman, New Hartford, Oneida county; Eugene G. Blackford (Fulton Market, New York City), 809 Bedford Avenue, Brooklyn.

North Carolina—S. G. Worth, Morgantown.

[Mr. Worth is acting as Commissioner and Superintendent, there being no special Fish Commissioner recognized in the State. The department is under the general supervision of the Commissioner of Agriculture, Hon. Montford McGehee, Raleigh.]

Ohio—L. A. Harris, Cincinnati (1884); C. W. Bond, Toledo (1884); H. C. Post, Sandusky (1884).

Pennsylvania—Hon. H. J. Reeder, Easton, Northampton county (1881); Hon. Benj. L. Hewit, Hollidaysburg, Blair county (1881); James Duffy, Marietta, Lancaster county (1881); John Hummel, Sellingsgrove, Snyder county (1881); Robt. Dalzell, Pittsburgh, Allegheny county (1881); G. M. Miller, Wilkesbarre, Luzerne county (1881).

Rhode Island—Newton Dexter, Providence (1883); John H. Barden, Rockland (1883); Alfred A. Reed, Jr., Providence (1883).

South Carolina—A. P. Butler (Commissioner of Agriculture and *ex officio* Commissioner of Fisheries), Columbia.

Tennessee—W. W. McDowell, Memphis (1883); Geo. F. Akers, Nashville (1883); H. H. Sneed, Chattanooga (1883).

Texas—J. H. Dinkins (term unknown).

Utah—Prof. J. L. Barfoot, Curator Deseret Museum, Salt Lake City.

Vermont—Dr. M. Goldsmith, Rutland (1881); Charles Barrett, Grafton (1882).

Virginia—Col. M. McDonald, Berryville (1882).

West Virginia—H. B. Miller, Wheeling (1885); C. S. White, Romney (1885); N. M. Lowry, Hinton (1885).

Wisconsin—The Governor, *ex officio*, Madison (1882); Philo Dunning, President, Madison (1885); C. L. Valentine, Secretary and Treasurer, Janesville (1887); J. V. Jones, Oshkosh (1886); John F. Antisdel, Milwaukee (1885); Mark Douglas, Melrose (1887); C. Hutchinson, Beetown (1886).

Wyoming Territory—Henry B. Rumsey, Red Buttes, Albany county (term unknown). *Deputies*—Dr. M. C. Barckwell, Cheyenne (term unknown); Otto Gramm, Laramie (term unknown).

STATE SUPERINTENDENTS OF FISHERIES OR HATCHERIES.

Canada—S. Wilmot, Superintendent of Fisheries, Newcastle, Ontario.

California—John G. Woodbury, San Leandro.

Connecticut—H. J. Fenton, Poquonnock; George Jelliffe, Westport.

Georgia—Dr. H. H. Cary, La Grange.

Iowa—G. F. Slocum, Anamosa; A. A. Mosher, Spirit Lake.

Kentucky—J. Griffith, Louisville.

Maryland—Frank Behler, Druid Hill Park, Baltimore.

Michigan—J. G. Portman, Pokagon; Oren M. Chase, Detroit.

Minnesota—S. S. Watkins, Red Wing.

Missouri—Charles H. Brownell, St. Joseph.

Nevada—H. G. Parker, Carson City.

New Hampshire—A. H. Powers, Plymouth.

New York—Seth Green, Rochester; Monroe A. Green, Mumford.

North Carolina—S. G. Worth, Morgantown.

Ohio—D. Y. Howell, Toledo.

Pennsylvania—John Creveling, Marietta; Seth Weeks, Corry.

Rhode Island—J. H. Barden, Ponegansett.

South Carolina—C. J. Huske, Columbia.

Virginia—W. F. Page, Lynchburg.

Wisconsin—M. T. Bailey, Madison.

APPENDIX.

REPORT OF ASSISTANT FISH COMMISSIONER.

SPIRIT LAKE, IOWA, October 20, 1881.

HON. JOHN H. GEAR, *Governor of Iowa*:

SIR—Herewith I submit my first report as Assistant Fish Commissioner of this State.

On the 25th of August, 1880, I received notice from you that I would be commissioned as Assistant Fish Commissioner upon my erecting a suitable hatching-house in Dickinson county, and have it in running order in time for the fall supply of eggs. Upon the receipt of your communication I went immediately at work upon the house on the isthmus between Spirit Lake and East Okoboji. The house is twenty by thirty feet; ten foot posts, with office attached twelve by twelve, all in good shape, and warm and comfortable. This house gets its supply of water from Spirit Lake through a galvanized iron pipe four inches in diameter; the flow of water is equable and free, temperature during winter months $33\frac{1}{2}$ degrees. I have facilities for hatching 2,000,000 white fish eggs, or from 500,000 to 700,000 trout eggs.

On the 18th of December, 1880, Mr. Shaw brought up 200,000 Superior Lake trout eggs, and on or about the 18th of January, 1881, he brought up 500,000 white fish eggs. Of the first, I hatched out somewhat over ninety per cent; of white fish eggs, about all hatched out; we did not lose over 3,000 at the most. The above fish were put in the lakes here, this branch house having no facilities for distribution. They were all in good condition, and very lively.

Last spring Mr. Shaw came up here and stayed about a month experimenting on our native fish eggs. The result of our operations satisfied us that we can hatch pike, bass, buffalo, perch, and the like, with very little trouble, in fact none at all scarcely.

Should the legislature see fit to make a small appropriation, so that a few ponds could be made, we can hatch out millions of the above named fish at very small expense.

The success of this institution is due in a great measure to Commissioner Shaw; he has proved himself in fact a *worker*, and acting by his advice I have made a perfect success of the matter so far. A general appropriation by the legislature for the Commission of a reasonable amount would return to the people of this State a value worth an hundred fold. With the experience we have had with native fish I am satisfied we can in a short time stock the entire waters of the State, provided, however, our work and the results are protected by proper legislation in the way of providing a free passage to and from the various waters, and also preventing promiscuous slaughter while spawning, and even at any other time.

At the branch house at this place there is a fair complement of

material for hatching purposes. The ditch conducting the water through the house is about seventy rods long, and from three to ten feet deep, partly boxed (it all should be). The whole work has cost about \$1,200, mostly paid out by myself. The people assisted freely whenever they could leave their work to do so. I have all the bills for the work, which I keep as vouchers to show what has been expended. Take it all in all the work here has proved an entire success, and only needs development to insure a new era in the piscicultural interests of the State.

In conclusion I would again refer to the assistance I have received from Mr. Shaw. The good results so far I attribute to his earnest endeavors to assist me. We are now catching considerable quantities of silver bass, deposited several years ago by Mr. Shaw as a game-fish. They cannot be excelled anywhere, and for the table the equal to any fish except trout. The above is but a short digest of my doings as Assistant Fish Commissioner. The work speaks for itself, and is open for inspection by the people of Iowa at any time. Hoping this report may prove satisfactory, the same is respectfully submitted to you to act your pleasure upon it.

A. A. MOSHER,

Assistant Fish Commissioner of Iowa.

P. S. I would further state that there is no limit to the water for use in this house.

MOSHER.

REPORT
OF THE
JOINT COMMITTEE
OF THE
NINETEENTH GENERAL ASSEMBLY
OF THE
STATE OF IOWA,
APPOINTED TO VISIT THE
STATE FISH HATCHING HOUSE
LOCATED AT
ANAMOSA.

.PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. M. MILLIS, STATE PRINTER.
1882.



REPORT.

To the General Assembly of the State of Iowa:

YOUR committee, appointed to visit the State Fish-hatching House at Anamosa, beg leave to report that they have discharged the duties required by said appointment.

The committee visited the Hatching-house on the 31st day of January and found it well located some three miles from the town of Anamosa on a tract of twenty acres of land belonging to the State. The buildings are not large, but seem to be well adapted for their designed use. The chief building is 20x40 feet in size, two stories high, with an addition 12x12 feet. The first story of the main part is chiefly occupied by hatching and feeding troughs and appurtenances necessary to their proper use. The remainder of the building is occupied by Mr. G. F. Sloenn as a dwelling. In addition to the above are a small wooden building, in which fish food is prepared, a small barn and sheds. The entire establishment was found to be in excellent condition, excepting the addition to the main building, which was not entirely completed. This has been constructed within the the last two years at an expense of less than one hundred dollars, and is a needed improvement. Several ponds well stocked with fish of different kinds and sizes are adjacent to the fish house, and a series of carp ponds is nearly completed. The addition to the house and various fish ponds were made without other expense to the State than the cost of the materials on the ground. In the judgment of the committee a small sum could be advantageously used to finish the addition and for painting and repairs.

After a careful examination of the establishment and of the results thus far achieved, the committee conclude that the Fish Commission has been a wise investment on the part of the State, and should be continued. Although it has been in operation but a few years it has demonstrated the fact that the depleted waters of the State can be successfully stocked, not only with native fish, but also with varieties of great value not heretofore found in Iowa waters. Thus far it has cost the State for each fish distributed, about one mill. In this amount is included the cost of all property belonging to the Commission.

A valuable result of the Commission has been the stimulation of

fish raising by private parties. The Commissioner is in constant receipt of large numbers of inquiries from all parts of the State in regard to the construction of private fish ponds and the propagation of fish therein, and the number of such ponds, with the aid the Commissioner is enabled to give is largely increasing.

In regard to special matters upon which you have required us to report, we have to say that in our judgment the appropriations made by the last General Assembly have been wisely and economically expended, and for the objects for which appropriated so far as used.

The sum of \$1,330.08 remained unused on the date of our visit, for reasons explained by the Commissioner in his report. No indebtedness in excess of appropriations has been contracted, nor has there been any diversion of money from the specific purpose for which drawn from the State treasury. Beside the Commissioner, who is paid a stated salary of \$1,200 per annum without other compensation, only one person is regularly employed. Mr. Slocum is constantly employed at forty five dollars per month, and in addition is furnished comfortable quarters for himself and family and is permitted to obtain his firewood from the land of the State. In view of the valuable service rendered by Mr. Slocum, we consider his compensation moderate. Occasionally extra help is needed, and in such cases it is paid for by the day or job.

While the committee found no fire-escapes, they believe reasonable precaution has been taken against fire, and that the danger therefrom is not great.

We deem it unnecessary to set out in detail the work of this Commission during the last two years. This has been done in the report of the Commissioner, excepting as to operations carried on since October last, but in conclusion we would say that we believe the present Commissioner to be a faithful, efficient, and very zealous officer, and that his continuance in office would be to the great advantage of the State.

Respectfully submitted,

G. S. ROBINSON,

On the part of the Senate.

E. L. LEMERT,

ELVIN TILTON,

On the part of the House.

REPORT
OF THE
JOINT COMMITTEE
OF THE
NINETEENTH GENERAL ASSEMBLY
OF THE
STATE OF IOWA,
APPOINTED TO VISIT THE
STATE FISH HATCHING HOUSE
LOCATED AT
SPIRIT LAKE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.

REPORT.

To the General Assembly of the State of Iowa:

YOUR committee, appointed to visit the establishment for hatching and rearing fish at Spirit Lake, has performed its duties and respectfully submits the following report:

The Hatching-house, under the charge of A. A. Mosier, visited by your committee, is situated on an isthmus between Spirit Lake and Okiboji Lake, in Dickinson county. It would be difficult to imagine a better location, whether for beauty, or the natural advantages of the situation for this purpose. Spirit Lake is a beautiful body of water, almost circular in shape; its shores fringed with groves reaching down to the beach of white sand or rounded pebbles. East and West Okiboji Lakes are more irregular in their outline than Spirit Lake, from which they are separated by the isthmus before mentioned, but their beauty is enhanced by the irregularity—their shores broken by jutting capes and headlands, each with its natural grove. These lakes are the natural habitat of the pike, pickerel, buffalo, and other native fish. These are caught in immense quantities in the winter through the ice by means of spears, and in the summer with the hook and by trolling, and supply the adjacent country for many miles around with an article of food of no small importance. The lakes in their character are well adapted to fish culture, having a bed of every kind, from mud to clear sand, pebbles and large stone. The water is clear and pure, and in places one hundred feet or more in depth.

The Hatching-house is a frame building 20x30 feet in size, of one story and a half, resting on a foundation of concrete, with an addition thereto 12x12 feet. It is situated 250 feet from Spirit Lake. The necessary water is conveyed from Spirit Lake, between which and the East Okiboji there is a difference of level of several feet, in a galvanized iron pipe, buried deep enough to avoid all danger of freezing, and extending into the lakes a considerable distance; thus an abundant supply of water is obtained and delivered into the

Hatching-house. In the house are the trays, or troughs, in which the eggs are deposited on wire screens, placed for hatching, and through which the water is kept constantly flowing. The success attained by this establishment in hatching is shown by these facts: Out of 300,000 trout eggs received from the State Hatchling-house, at Anamosa, December 18, 1880, ninety-four per cent were hatched successfully and planted in the lakes. Out of 500,000 white fish eggs received January 18, 1881, ninety-nine per cent were hatched.

The first attempt at planting foreign fish in the lakes was made in 1874, when some silver bass were placed there. As the result of this planting there are now caught every year a great many silver bass, weighing from two and a half to four pounds each.

It is too soon to judge of the results of the planting of trout, white fish and salmon, but all indications are favorable. Great schools of the little trout are seen and numbers of them from two to four inches in length have been caught by those fishing with dip-nets for minnows. Probably in a few years the lakes and streams, of which they are the source, will be well stocked with these valuable fish.

In accordance with the provisions of chapter 156, laws of the Eighteenth General Assembly, Mr. A. A. Mosier, Assistant Fish Commissioner, has purchased four acres of ground on the isthmus, erected the buildings which are herein before described, and supplied them with all necessary apparatus, at an expense of over \$1,100, or nearly the amount of his salary. The only expense to the State has been the Commissioner's salary of \$600 per year.

Your committee was highly pleased with the whole establishment, its perfect system, order and efficiency. Under the zealous management of the Assistant Commissioner it is doing a good and useful work for the State. We commend the man who covers an acre of fertile land with waving grain; should not equal praise be given him who makes an acre of barren water fertile?

Respectfully submitted,

A. M. WHALEY,

On the part of the Senate.

O. M. BARRETT,

JOHN J. WILSON,

On the part of the House.

SIXTH BIENNIAL REPORT
OF THE
BOARD
OF
CAPITOL COMMISSIONERS
TO THE
GOVERNOR OF IOWA;
NOVEMBER 30, 1881.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.

BOARD OF COMMISSIONERS.

GOV. JNO. H. GEAR.....President *ex officio*.
JOHN G. FOOTE.....Burlington.
PETER A. DEY.....Iowa City.
R. S. FINKBINE.....Iowa City.
CYRUS FOREMAN.....Osage.
ED WRIGHT, Secretary....Des Moines.

BELL & HACKNEY.....Architects, Des Moines.
R. S. FINKBINE.....Superintendent of Construction.
JOHN G. FOOTE.....Superintendent of Finance.
ED WRIGHT....Assistant Superintendent of Construction.
L. R. GREENE.....Heating and Ventilating Engineer.

REPORT OF THE BOARD.

To His Excellency, JOHN H. GEAR, Governor of the State of Iowa:

THE Commissioners appointed by an act of the Fourteenth General Assembly, and "charged with the execution of the provisions of law in respect to the erection of the Capitol," respectfully submit the following report:

Since the date of our last report the main dome has been constructed, and the exterior completed except the painting and gilding. The iron framework for the inner dome, and the canopy covering the same has been put in place, and the stairs from the level of the stylobate to the lantern balcony have been built, with the exception of the wood capping to the iron rail.

The heating works, consisting of a boiler and coal-house, pump room, ventilating tower, smoke-stack, engineer's house, and the tunnel connecting the heating works with the Capitol, have been constructed, and to complete them requires only the finish of the engineer's house and the balcony in the boiler-house. The floor arches have all been put in place, the ventilating flues constructed, and the partitions made necessary by the assignment of rooms, by the last General Assembly, have been built. The window frames for the entire building have been made, and put in place, and the sash for the same are nearly all made, a part glazed and put in, and it is expected that they will all be in place by the first day of February next. The exterior steps on the north and east fronts have been built, the foundation put in for the west flight, stone are all on hand, and cut, for the south and west flights, with the exception of a few pieces.

The Commissioners call your attention to the construction of the main dome. Like the building, it is practically fire-proof; the vertical part above the stylobate is constructed of stone and brick, the hemispherical part is made of a light iron framework, consisting of vertical eye beam ribs, tied with horizontal bands of flat iron, and filled in between the ribs and inside of the bands with a brick wall or arch,

diminishing in thickness from fourteen inches at the springing line to four and a half inches at the ring, which forms the base of the lantern. The amount of iron used in the construction, above the cut stone work, and below the lantern was 87,783 pounds, and the brick used between the same points was 85,060. The total weight of the constructive portion of the hemispherical part of the dome is 487,000 pounds. The exterior above the cut stone work is covered with copper; the floor of the lantern balcony is of cast bronze, and the railing around the balcony is of brass and bronze. These metals are not materially affected by the action of the elements, and will not be marred from exposure by rust or other disintegration. The copper work will be finished with paint and gilding.

In response to an advertisement for the iron and copper work for the main dome the Board received a bid from A. Knisely & Co., of Chicago, as follows:

1. For all the sheet copper, rivets, and nails, tinned nails, solder and bronze, fifty-five cents per pound in place.
2. For all the sheet-iron work and cast-iron moldings, sixteen cents per pound in place.
3. For all angle, tee, and bar iron forming the stays, anchors and stiffeners, thirteen cents per pound in place.

And a bid from Frederick Hass, of Rock Island, as follows:

For all items in the first class, fifty-one cents per pound.

For all items in the second class, fifteen cents per pound.

For all items in the third class, twelve and one-half cents per pound all in place.

The contract was awarded to Mr. Hass, and has been completed.

Two bids were received for the wrought iron work of the main dome, embracing the iron frame of the outer and inner domes, the canopy, lantern, and the iron work of the stairs leading to the lantern; one from the King Bridge Company of Cleveland, Ohio, at nine and three-fourth cents per pound for all the iron work, delivered on the ground; the other from B. F. Haugh, of Indianapolis, at five and eighty-five one hundredths cents per pound. The work was awarded to Mr. Haugh, who has completed his contract.

After having the plans prepared for heating and ventilating the new Capitol it was thought advisable to have more room for the works than the ground heretofore purchased would afford, and the Commissioners purchased for the State the lot adjoining on the east, of John M. Day, for the sum of seventeen hundred and twenty-five

(1,725) dollars. This enabled them to build the boiler-house of the required width and to have ample room for light, and drive-ways on either side.

In pursuance of the provisions of chapter 112, laws of the Eighteenth General Assembly, the Commissioners contracted with the city of Des Moines for the use of the city sewers for the purpose of the sewerage and drainage of the buildings and grounds for the sum of forty-eight hundred and fifty (4,850) dollars. The sewers from the building have been connected with the city sewers, and a pipe sewer has been constructed from the boiler-house in the alley north of Sycamore Street to Ninth Street, and along Ninth Street to and connecting with the city sewer in the center of Locust Street.

Of the appropriation of ten thousand (10,000) dollars made by chapter 138 of the laws of the Seventeenth General Assembly there has been expended in the purchase of lots for heating works, and for sewerage, nine thousand six hundred and fifty-nine one hundredths (9,600.59) dollars. Most or all of the balance will be required for fencing the grounds upon which the heating works are erected.

The contracts made by the first Board of Commissioners for the right of way for the railroad from the Rock Island track to the Capitol having expired during the months of March and April, 1881, the Commissioners requested the Rock Island Road, which owned the iron, to remove the same; and sold the bridge timbers and such of the ties as were not entirely decayed.

A contract was made with Jones & Mills to haul the materials coming to the building at a given schedule of prices.

In response to an advertisement for heating and ventilating the Capitol, two bids were received for the entire work, one from the Walworth Manufacturing Company of Boston for the sum of \$74,016.13, the other from the Haxtun Steam Heater Company of Kewanee, Illinois, for the sum of \$72,361.56. The bids were made on plans and specifications furnished by the Commissioners, and were in detail, showing the quantity of each article or kind of material to be used, with the price detailed for each, and accompanied, as a part of the proposal, with samples of the valves and fittings; those of the successful bidder to remain in the possession of the Board as a standard of the material and workmanship of those used in the work. By the terms of the specifications the Commissioners had the right to select from any bidder such articles as they might elect at the schedule price. The Commissioners deemed it for the interest of the State to award to

the Haxtun Company the boilers and all castings connected therewith, the fire tools, breeching, drip tank, evaporating pan, and water tanks, all in place for the sum of \$10,743, and the balance of the work and materials to the Walworth Company for the sum of \$63,020.97. The contract with the Walworth Company was increased \$1,065.32 by the substitution of a wrought, in place of a cast-iron main steam pipe. The Commissioners wished to obtain some form of furnace, which would so far as possible prevent smoke, and at the same time permit the use of cheap fuel in the form of slack coal or screenings. To attain this they substituted the "Haxtun furnace with sectional shelving grates" for those provided in the specifications at an increased cost of \$1,540, making the total cost of this work \$76,369.29. In the last named amount is included the cost of the tanks, pump, and pipes which properly belongs to the plumbing, but as the work was in the line of the iron worker it was included in the heating contract. The schedule price of this work in place is \$2,756, leaving as the cost of heating and ventilating the building the sum of \$73,619.29.

A contract was made with the Crystal Plate Glass Company of St. Louis, Missouri, for all the polished plate glass for the exterior of the building for the sum of \$14,694, a part of which has been delivered. A contract has been made with Haugh, Ketcham & Co., of Indianapolis, to furnish and put in place all the iron stairs in the Capitol for the sum of \$27,894, all of which is yet to be done.

The Commissioners have appointed a committee consisting of two members of the Board, the architects and heating engineer, to examine the subject of electric lighting, with a view of using it in the Capitol. Their report will be found in the appendix to this report. The building is now practically enclosed with but little remaining to be done upon its exterior. The Commissioners have caused an estimate to be made of the cost of its completion, which amounts to the sum of \$649,446.44. This estimate is not made in accordance with the original specifications which were adopted by the Commissioners, when the limit of the cost of the building was fixed by law at one and a half million of dollars, but is made for such materials and work as in their judgment should be used to be in keeping with the work that has already been done. Polished plate glass is provided in the windows in place of double thick cylinder; and polished plate, enameled, in the interior doors and transoms, and in the partitions dividing the cloak rooms from the legislative halls in place of cylinder glass; stained glass is intended to be used in the skylights in the ceilings of the

legislative halls, the library, and the east corridor in place of plain enameled. The grand stairs are intended to be of marble, in place of iron. The wainscoting of the corridors and principal rooms will be of marble in place of wood. The floors of the corridors, library, vaults, closets, and the offices where the public go are to be of marble or encaustic tile in place of wood, and the wood finish will be of hardwood polished, instead of pine painted, as originally contemplated. There has also been in the present estimate an addition to both the amount and quality of the ornamental plastering and the frescoing. In the judgment of the Commissioners no cheaper grade of material and work should be used in finishing the interior of the building than they have estimated for.

The second clause of section 3, chapter 110 of the laws of the Thirteenth General Assembly, provides that "no contract to an amount exceeding one thousand dollars shall be made without prior advertisement for thirty days in at least four daily newspapers in the State, setting forth the material and labor wanted, and the time in which bids will be received and opened; and all contracts shall be awarded to the lowest responsible bidder." This was amended by section 1, chapter 151 of the laws of the Sixteenth General Assembly, by fixing the limit that the Commissioners could contract without advertising at twenty-five hundred dollars. Should the law remain unchanged in the foregoing particular the Commissioners may be seriously embarrassed in completing portions of the interior work and finish of the building. There will be many things that will not be for the interest of the State to have executed by the "lowest responsible bidder" that will amount to more than twenty-five hundred dollars. Work that requires in the contractor special training and artistic skill that neither the Commissioners, nor their architects are able to design or properly execute must be done by specialists who should be paid for their skill and reputation in the line of their specialties. To illustrate: the interior walls and ceilings of the halls, corridors and offices should be finished in colors, with designs suitable to each respectively. The "lowest responsible bidder" who proposed to color the interior walls of the Capitol might be a kalsominer, with his brush and bucket of colored wash, who would ask but laborer's wages for his work; while the artist who could properly design and execute the work might be the highest bidder in the amount required for the work, but much the cheapest when the character of the work was considered.

The same rule would apply to the ornamental glass work, the bronze gas fixtures and hardware, and portions of the marble work. We would respectfully ask the General Assembly to repeal the clause referred to, and leave the Commissioners more discretion in the interior finishing.

If it is the intention of the General Assembly to have the building completed in two years from this time it will be necessary to so direct at once and furnish the means of prosecuting the work with the utmost vigor. The annual appropriation will be exhausted during 1882, and but little more work than now provided for (the steam heating and iron stairways) can be done during the coming year without additional appropriation. Much of the work to be done must be provided for, long in advance of the time of placing it in the building; such as the grand stairs, the marble and tile work and ornamental glass work; none of which suitable for the building is kept in stock, all of which must be made to order, and the Commissioners can contract for none in advance of an appropriation. Manufacturers in all departments of the building trades are busy, and time must be given to get work done, especially of the class needed in the Capitol.

The Commissioners would call your attention to the following enumerated papers which are herewith transmitted:

The report of the superintendent of construction of the work on the building for the years 1880 and 1881.

The report of the superintendent of construction, estimating the cost of completing the building.

The report of the superintendent of finance for the years 1880 and 1881.

The report of the architects for the years 1880 and 1881.

The report of the committee on lighting the building with electricity.

The report of the committee on sewerage with copies of the ordinance of the city of Des Moines, and the contract between the city and the State for the use of the city sewers.

JOHN G. FOOTE,
CYRUS FOREMAN,
R. S. FINKBINE,
PETER A. DEY,
Commissioners.

NUMBER ONE.

CONSOLIDATED REPORT OF THE SUPERINTENDENT OF CONSTRUCTION FOR THE YEARS 1880 AND 1881.

To the Board of Capitol Commissioners:

GENTLEMEN—I herewith submit my report of the materials purchased and delivered on contracts, and of work done on the new Capitol, during the years 1880 and 1881, condensed from my annual reports to your Board.

Owing to the fact that the Board could not provide materials in advance of authority from the General Assembly, for building the main dome, the work was late in starting in the spring of 1880. The stone had to be quarried after spring opened, and high water in the Mississippi River further delayed the shipping, so we were unable to get the stone work completed during that year.

The deck-roof has been made over the stylobate of main dome, the entire exterior of which has been completed, with the exception of painting, gilding, and cleaning and pointing the stone work. The interior iron work for dome and canopy is completed, together with the iron stairs leading from the level of the stylobate to the lantern, with the exception of the wood hand-rail and wainscoting.

The floor and ceiling arches throughout the building have been put in place, and all of the ventilating flues have been built, as well as the partition walls made necessary by the assignment of rooms by the last General Assembly.

The heating works, consisting of boiler and coal-house, pump-room, engineer's house, ventilating tower, smoke-stack, and tunnel connecting heating works with the Capitol, have been built, with the exception of the interior finish to the engineer's house. The roof of the boiler and coal-house is an iron frame covered with porous terra cotta and slate similar to the roof of the Capitol.

The skylights have been put on the Capitol, as well as the red terra cotta hip and ridge rolls.

The foundations have been put in for all the exterior steps, except those on the south; and two flights, those on the north and east, have been completed. The stone is on hand and cut for the two remaining flights. The window-frames have been made, put in place, and bricked in, for the entire building. The sash are nearly completed, and a portion glazed, and in place; it is expected to have them all in place by February 1, 1882.

The Carroll County Sandstone Company has filled its contract for stone for the Capitol, and been paid in full. The amount of stone furnished by this company was one hundred and forty-four

thousand one hundred and eighty-eight and eleven twelfths cubic feet, for which they have been paid \$139,238.54.

The Ste. Genevieve Sandstone and Granite Co. has also completed its contract for stone, and been paid in full. The amount furnished was one hundred and thirty thousand three hundred and forty-five and one-twelfth cubic feet, for which it received \$147,289.83.

In accordance with resolutions of instruction adopted at the several meetings of your Board, I purchased during the year 1880 materials as follows:

Of S. A. Robertson, the cement needed for the season's work at \$1.28 per barrel. The lime needed, of the Chicago Lumber Co., at twenty-seven and one-half cents per bushel in car load lots, and a small quantity in wagon loads of Thomas Cady at thirty cents per bushel. I purchased the iron ring and posts for inner dome balcony of the Union Foundry Co. at seven cents per pound for ring, and nine and one-fourth cents per pound for wrought iron posts, on cars in Chicago. I bought the iron ring for the base of the inner dome, and the iron roof for the boiler house, of Messrs. Haugh & Co., of Indianapolis, at five and one-half cents per pound, delivered at building. The granite for the base course and rail of the outside steps was bought of G. S. Reeder, of Sauk Rapids, Minnesota, at sixty cents per cubic foot on cars at quarry, costing a fraction less than \$1.25 per cubic foot at the building. The limestone forming the ashlar of the buttresses for outside steps was furnished by D. A. Shafer, of Iowa City, at eighty-five cents per cubic foot on cars, costing \$1.03 per cubic foot at building. I purchased of the Forest City Stone Co., of Cleveland, Ohio, at different times, as shown by my reports at the several meetings of your Board, 6,514 cubic feet of sawed free-stone for the exterior steps, balustrades, pedestals, and platforms, at \$1.10 per cubic foot delivered. The dimension stone for the foundation of the smoke-stack was furnished by Wm. Davidson & Bro., of Joliet, Illinois, at twenty-five cents per square foot, ten inches thick, and the dimension stone for bonding the dome piers, at thirty-five cents per square foot, both on cars at quarry.

I purchased at different times, as reported at the several Board meetings, brick of the following named persons:

W. G. Bagg	18,035
Norman Haskins	107,253
Morris & Daugherty	429,403
J. W. Shackelford	83,918
Wm. Fredregill	92,093
J. J. Fredregill	160,081
S. A. Robertson	49,485
W. R. Close	33,877
N. B. Cooley	66,754
Morris & Daugherty—octagon	4,300
Bechtel & Manthe	50,812
Argillo Works—fire brick	8,000
Union Press Brick Co.—pressed brick	16,000

Total brick purchased in 1880 1,120,011

I contracted with A. Knisley & Co., of Chicago, Illinois, to put in four of Hays' patent skylights, covered with rough plate glass one-

half inch thick, for the sum of \$977, which have been built, one each over the House and Senate Chambers, one over the Library and one over the east corridor.

I contracted with John Coyle to do the excavation for the heating works at twenty-nine cents per cubic yard.

I contracted with Messrs. Hahn & Rhoades to put the slate roof on the boiler house for \$10 per square, and on the engineer's house and air tower for \$10.50 per square.

I contracted with Clifford Newman for the galvanized iron work of the heating works, consisting of main and tower cornices, gutters, valleys, down spouts, gable mold, finial, deck and porch roofs for \$550.

The sash for heating works were made by Carver & Young for \$48. The glass for the above was bought of Weaver & Maish for \$92.97. The copper covering to the stylobate deck was done by Mr. F. Hass, at thirty-four cents per pound. I contracted with Frederick Hass to put the covering on the lower belt course or cornice of the main dome at forty cents per pound.

During the year 1881, materials have been purchased as follows: Of the Forest City Stone Company, of Cleveland, Ohio, two thousand seven hundred and fifteen and three twelfths cubic feet of stone for steps and platforms. Of D. A. Shafer, of Iowa City, six hundred and forty-seven and two twelfths cubic feet of limestone for ashlar work to exterior steps.

I contracted with the Walworth Manufacturing Company, of Boston, for 23,200 lineal feet of gas pipe delivered at building, at sixty-seven per cent discount from list price, and the malleable iron fittings at nine, ten and a half and twelve cents per pound, according to sizes.

I had made by the Hopkins & Dickenson Manufacturing Company, the bronze faced axle pullies for the entire building, and by the Yale Lock Company, the special locks required for the doors leading to the stairs and balconies of the dome. I had manufactured by the Chicago Terra Cotta Works the hip and ridge rolls for the roof of the main building and boiler-house, and for the belt and cornice of the smoke-stack.

The cement for the season's work was furnished by Thomas Cady, at \$1.55 per barrel, and the lime at forty-five cents per bushel. The pine lumber for parts of the frames and sash, and the dimension stuff and lumber for scaffolds, centers and miscellaneous purposes, was bought at such times as needed of the Des Moines dealers, as seen in detailed statements.

I bought during the year of the following parties the brick needed for the work:

S. A. Robertson	144,032
Morris & Daugherty	141,443
Wm. G. Bagg	131,464
N. B. Cooley	61,299
Philip Bechtel	68,885
Bechtel & Manthe	12,550
Shackleford & Fredregill	121,111
Francis Geneser	51,908
Francis Geneser—pressed brick	1,350
Argillo Works—fire brick	11,000

Total brick purchased in 1881 745,132

Appended are statements of the amount and kinds of material received, and of the work done during the years 1880 and 1881. The many minor purchases are represented by the vouchers in the report of the Superintendent of Finance.

Respectfully submitted,

R. S. FINKBLINE, *Superintendent.*

**CONSOLIDATED REPORT OF MATERIALS RECEIVED, WORK
DONE, ETC., FOR THE YEARS 1880 AND 1881.**

Dimension stone—

	ft.	in.
Ste. Genevieve sandstone.....	10,555	8
Carroll county sandstone.....	11,578	9
Iowa City limestone	1,100	11
Joliet limestone.....	741	7
Forest City freestone	9,229	2
Granite	814	0

Total dimension stone 84,019 8

Rubble stone, cubic feet..... 4,156

Brick, kiln count—

Common brick.....	1,824,498
Octagon brick.....	4,800
Pressed brick	17,350
Fire brick.....	19,000

Total brick, kiln count.... 1,865,148

Fire clay, barrels.....	29
White sand, barrels	8
Pitch, pounds	6,160
Coal tar, barrels.....	4
Wrought-iron work, pounds	220,586
Cast-iron work, pounds.....	14,033
Pine lumber, feet	297,385

Cement—

Utica cement, pounds	726,393
Portland cement, barrels.....	62

Lime, pounds

289,215

Coal, pounds—

Blossburgh	18,900
Bituminous	432,830
Anthracite	206,845

Total coal, pounds..... 658,575

Coke, bushels	111½
Water, gallons	883,392
Sand, bushels.....	3,774
Iron, bar and rod, pounds	6,033½
Steel, pounds.....	286½
Nails, pounds	12,391
Wood-screws (iron), gross	202½
Wood-screws (brass), gross	50
Bolts, number of.....	1,538
Sheet lead, pounds	3,076
Pig lead, pounds	88
Sheet zinc, pounds	339½
Sheet iron, pounds	2,902½
Copper and bronze, pounds.....	75,908½
Slate, squares	142.52
Porous terra cotta, squares.....	75.21

Tallow, pounds.....	799
Machine oil, gallons.....	106½
Kerosene oil, gallons.....	261
Linseed oil, gallons.....	203½
White lead, pounds.....	4,572
Red lead, pounds.....	125
Glass, square feet—	
Polished plate.....	54¼
Cylinder.....	528
Total feet.....	582¼
New tools and machinery—	
Steel wire rope, feet.....	1,450
Rubber hose, feet.....	500
Manilla rope, pounds.....	653½
Two ratchet drills.	
One foot mortising-machine.	
One platform scale.	
One portable forge.	
Drain-tile, feet—	
Three-inch.....	422
Four-inch.....	212
Six-inch.....	12
Ten-inch.....	3
Total feet.....	649
Terra cotta—	
Hip and ridge rolls, feet.....	840
Cornice and belt for smoke stack, feet.....	23
Chimney tops.....	4
Bronze hardware—	
Locks.....	6
Axle pullies.....	1,890

WORK DONE.

Excavating and grading—	
For heating works, cubic feet.....	58,003
Tunnel and foundation for steps, cubic feet.....	77,814
Total cubic feet.....	135,817
Dimension stone cut—	
	ft. in.
Limestone.....	1,831 6
Ste Genevieve sandstone.....	10,845 11
Carroll county sandstone.....	11,693 5
Forest City freestone.....	8,813 5
Granite.....	822 5
Total dimension stone cut.....	34,006 8

Dimension stone set—

	ft.	in.
Limestone	1,318	0
Ste Genevieve sandstone.....	10,845	11
Carroll county sandstone.....	11,693	5
Forest City freestone	3,908	2
Granite	428	1
Total dimension stone set.....	28,193	7

Dimension stone—where set—

	ft.	in.
In smoke-stack foundations.....	378	9
In dome, bondstone	377	8
In main dome.....	21,672	4
In heating works.....	766	7
In main building	26	5
In step foundations.....	74	0
In north and east steps.....	4,897	10
Total dimension stone set.....	28,193	7

Brick laid—kiln count—

In heating works.....	548,923
In tunnel to heating works...	233,656
In floor arches	295,816
In interior walls and flues.....	179,984
In dome.....	305,818
In foundations and arches to north and east steps.....	143,428
In walling in window frames.....	111,798
In boiler settings.....	70,938
Total brick laid.....	1,895,361

Concrete—put in place, cubic feet—

In foundations for steps.....	9,018
In tunnel and pump room	2,781
Total concrete cubic feet.....	11,799

Wrought iron set, pounds—

In library.....	5,866
In boiler-house roof.....	36,432
In coal-house doors	683
In anchors for stone work.....	3,801
In framework of exterior dome	86,971
In framework of dome lantern	26,817
In framework of dome canopy	15,103
In framework of interior dome	62,691
In stairs leading to lantern	14,270
In iron stays to copper-work.....	1,458 $\frac{1}{2}$
Steel wire used in dome construction	227 $\frac{1}{2}$
In tie rods in tunnel	415
Total pounds set.....	254,735

Cast iron set, pounds—	
In plates for boiler-house and dome.....	3,000
In balcony brackets and columns.....	1,236
In dome stairs.....	3,582
In library columns.....	5,022
In plates for tunnel ties.....	573
In plates for dome.....	320
In mouldings in lantern.....	290
Total pounds set.....	14,023
Sheet iron set, pounds—	
In lining to lantern.....	2,801½
Coal used, pounds—	
Anthracite.....	206,845
Bituminous.....	451,730
Total pounds used.....	658,575
Coke, bushels, used in engines.....	111½
Coal, where used, pounds—	
In engines, shops and office.....	639,675
In blacksmith shop.....	18,900
Total pounds used.....	658,575
Lime used, pounds.....	239,215
Cement used—	
Utica, pounds.....	683,463
Portland, barrels.....	57
Copper and bronze used, pounds.....	75,903½
Sand used, bushels.....	39,000
Pine lumber used, feet—	
In ceilings and furring.....	54,574
In dome and deck ribs and furring.....	30,243
In heating works.....	18,438
In centers.....	12,989
In dome window frames.....	13,454
In patterns.....	866
In railroad bridge.....	968
In draft boards.....	248
In dome scaffolding.....	69,489
In sidewalk.....	492
In dome sash.....	3,024
In sash for main building.....	14,270
In window frames of main building.....	49,223
In elevator repairs.....	1,080
In lumber shed.....	350
In piling lumber.....	616
In fitting up shops.....	466
For general purposes.....	26,565
Total feet used.....	297,385

Hard wood lumber used, feet—

Oak.....	22,199
Black walnut.....	2,604
White walnut.....	411
Cherry.....	12,951
Chestnut.....	1,914
Ash.....	623
Yellow pine.....	7,797
Total feet.....	48,499

Where used—

In door frames.....	225
In steps and platform for dome stair.....	1,900
In sash.....	11,416
In window frames.....	34,958
Total feet used.....	48,499

Cost of railroad.....	\$ 874.63
Cost of tools and machinery.....	2,481.70
Cost of patterns and models.....	526.55

MATERIALS ON HAND.

Cut stone—

	ft.	in.
Forest City freestone.....	4,905	3
Iowa City limestone.....	513	6
Granite.....	394	4
Total feet.....	5,813	1

Rough dimension stone—

	ft.	in.
Forest City freestone.....	229	3
Ste. Genevieve sandstone.....	575	9
Carroll county sandstone.....	120	8
Iowa City limestone.....	28	0
Granite.....	27	5
Total feet.....	981	1

Hard wood lumber, feet—

Oak.....	33,466
Black walnut.....	77,792
White walnut.....	32,383
Cherry.....	17,168
Ash.....	50,376
Chestnut.....	29,044
Yellow pine.....	153,245
Total feet.....	393,474

Drain tile on hand, feet—

Six inch.....	92
Eight inch.....	54
Total feet.....	146

Iron beams and channels, pounds.....	9,865
Cement, Utica—pounds.....	42,400
Cement, Portland—barrels.....	5

STATEMENT.

Showing the number of days of men and teams employed on the Capitol and the prices paid per day from October 30, 1879, to October 1, 1881; and the aggregate number of days from May 18, 1872, to October 1, 1881, not including stone-cutters working by the foot and men employed by contractors.

WAGES PAID, PER DAY.	IN 1880.	IN 1881.	TOTAL.
Five dollars	71.50	.....	71.50
Four dollars and fifty cents	778.00	631.50	1,409.50
Four dollars and twenty-five cents .....	.....	132.00	132.00
Four dollars	242.62	247.50	490.12
Three dollars and seventy-five cents	59.00	140.80	199.80
Three dollars and sixty cents	186.00	.....	186.00
Three dollars and fifty cents	427.90	95.85	523.55
Three dollars and twenty-five cents	54.75	459.25	514.00
Three dollars and fifteen cents	123.85	.....	123.85
Three dollars	101.50	565.40	666.90
Two dollars and seventy-five cents	211.75	429.55	641.30
Two dollars and fifty cents	780.55	2,820.05	3,600.60
Two dollars and twenty-five cents	1,275.70	1,044.75	2,320.45
Two dollars	1,666.05	2,212.95	3,879.00
One dollar and seventy-five cents	2,054.40	6,115.61	8,170.01
One dollar and sixty cents .....	.....	88.50	88.50
One dollar and fifty cents	5,484.25	1,304.15	6,788.40
One dollar and twenty-five cents	1,938.55	417.50	2,356.05
One dollar and fifteen cents	65.30	.....	65.30
One dollar	205.25	169.75	375.00
Seventy-five cents	290.55	254.00	544.55
Forty-five cents	29.50	.....	29.50
Twenty-five cents	15.00	.....	15.00
Total days in 1880 and 1881	16,061.97	17,128.71	33,190.68
Total days from May 18, 1872, to October 31, 1879 .....	.....	.....	179,132.20
Total days from May 18, 1872, to October 1, 1881 .....	.....	.....	212,322.88

NUMBER TWO.

ESTIMATE OF THE COST OF COMPLETING THE CAPITOL.

To the Board of Capitol Commissioners:

GENTLEMEN—In obedience to your instructions I herewith present an estimate of the cost of completing the new Capitol. The estimate is based upon your instructions as to the character and style of material and work that should be used in the finish of the building, and is made at the present rates of the value of work and material, so far as they apply to the work to be done, some of which is so much out of the usual style that its value is solely a matter of judgment.

I have not attempted to make any figures on the cost of electric lighting, and for an approximate estimate of the cost refer to the report of the committee on that subject.

The estimate made by me in 1879, to complete the building from that date, was \$781,465. Since then there has been expended on the work \$250,000, leaving the cost of completion from this time, had there been no changes in the value of work and material, at \$531,465. The stone for the main dome was furnished at the original contract price, and was not affected by any rise in value; this amounted to \$23,718.25. The contract for the heating and ventilating was let at a time when iron was much lower in price than when the last estimate was made, and resulted in a saving over the estimate of \$23,631; the purchase of the gas-pipe from the same causes resulted in a saving from the former estimate of \$1,000. The contract for the plate-glass was let \$3,553 less than estimated, and thirty-five per cent below present prices.

The advance in the prices of labor and material during the year 1880 over those ruling when the last estimate was made would average ten per cent, and fully twenty per cent for the year 1881.

Leaving out the contract items not affected the net rise for the two years would be \$35,000. The deduction in the decreased cost of the steam-heating, gas-pipe and plate-glass is \$28,184, making the increased cost of the work for the two years over the estimate of 1879, \$6,816.

I here present two summarized estimates, one by stories, the other by a classification of the items composing the work to be done, and amounting to \$649,446.44.

R. S. FINKBINE, *Superintendent.*

ESTIMATE BY STORIES.

Outside work—

Stone and stone-work.....	\$ 5,410.00
Cleaning and pointing walls.....	10,886.00
Portico ceilings.....	250.00
Portico and stylobate railings.....	4,320.00
Cresting engineer's house.....	96.00
Balcony railing.....	1,150.00
Painting and gilding.....	6,500.00
Removing scaffolds.....	200.00
Brick-work to steps.....	2,430.00
Iron.....	65.00
Lamp posts.....	700.00
Prismatic lights.....	2,968.00
Copper work.....	7,814.15
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	\$ 42,289.15

General expenses—

Tools and machinery.....	\$ 4,500.00
Board of Commissioners, 2 years.....	1,500.00
Architects and superintendence of all kinds, 2 years.....	22,000.00
Engineers, firemen and fuel to dry out the building.....	4,000.00
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	\$ 32,000.00

Cellar—

Concrete.....	\$ 11,080.00
Brick-work—boiler setting.....	1,200.00
Brick-work to radiators.....	1,600.00
Grading cellar bottom.....	320.00
Cellar windows.....	125.00
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	\$ 14,325.00

Basement story—

Concrete.....	\$ 4,800.00
Vault doors.....	1,050.00
Wood floors.....	1,112.00
Tile and marble floors.....	10,906.00
Wainscoting, marble.....	14,616.00
Plastering.....	3,280.00
Windows.....	2,104.00
Window-glass.....	755.20
Doors.....	7,892.00
Glass to doors and transoms.....	378.00
Glass to interior windows.....	175.00
Gas fixtures.....	1,620.00
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	\$ 48,688.20

First story—

Concrete.....	\$ 5,200.00
Vault doors.....	1,900.00
Iron work, rotunda floor.....	1,200.00
Stairs and floors to second story of vaults.....	3,200.00
Wood floors.....	1,070.00
Tile floors.....	19,536.00
Marble wainscoting.....	25,230.00
Marble mantels and grates.....	6,500.00
Plate mirrors.....	2,506.00
Plain plastering.....	6,448.00
Ornamental plastering.....	10,465.00
Windows.....	15,926.00
Window-glass.....	8,746.88
Doors.....	29,463.00
Glass to doors and transoms.....	2,370.00
Gas fixtures.....	6,612.00
Frescoing.....	4,000.00

\$145,372.88

Second or hall story—

Brick work.....	\$ 1,200.00
Concrete.....	3,600.00
Balcony railings.....	4,800.00
Tile and marble floors in corridors.....	10,649.00
Tile and marble floors in house of representatives.....	2,139.00
Tile and marble floors in senate.....	2,016.00
Tile and marble floors in library.....	3,638.00
Marble wainscoting in corridors.....	10,313.00
Marble wainscoting in house of representatives.....	4,316.00
Marble wainscoting in senate.....	4,100.00
Marble wainscoting in library.....	1,120.00
Marble wainscoting in rotunda.....	3,815.00
Marble and granite work to entrances of house and senate chambers.....	2,832.00
Wood floors in house of representatives.....	910.00
Wood floors in senate.....	700.00
Wood floors in galleries.....	320.00
Wood floors in library.....	120.00
Plain plastering.....	7,578.00
Ornamental plastering.....	16,567.00
Doors.....	4,128.00
Glass in doors and transoms.....	1,728.00
Ornamental and stained glass.....	8,904.00
Windows.....	10,300.00
Plate-glass to windows.....	6,354.16
Gas-fixtures.....	8,811.00
Interior finish in house of representatives.....	7,632.00
Interior finish in senate.....	6,832.00
Interior finish in library.....	19,790.00
Frescoing.....	8,000.00
Brick work to lobbies and door-keepers' rooms to house and senate.....	360.00
Iron work to same.....	950.00

\$164,522.16

Gallery story—

Tile and marble floors.....	\$ 3,873.00
Wood floors.....	540.00
Marble wainscoting.....	10,020.00
Plastering—plain.....	3,372.00
Doors.....	3,148.00
Windows.....	4,447.00
Glass to windows.....	2,565.36
Glass to doors and transoms.....	162.00
Gas fixtures.....	420.00
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	\$ 28,547.36

Inner dome and rotunda—

Furring and covering canopy.....	\$ 550.00
Stairs.....	250.00
Cast-iron work.....	1,790.00
Plain plastering.....	1,410.00
Ornamental plastering.....	5,720.00
Sheet metal work.....	11,080.00
Balcony railings.....	550.00
Stucco columns.....	3,000.00
Glass to dome.....	1,282.40
Frescoing.....	5,000.00
Removing scaffolds.....	400.00
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	\$ 31,032.40

Items belonging to all stories—

Steam heating.....	\$ 63,369.29
Plumbing.....	9,000.00
Gas piping.....	3,950.00
Elevators.....	8,000.00
Modeling.....	5,000.00
Grand stairs.....	22,000.00
Marble radiator tops.....	2,066.00
Finish to engineer's and boiler-house.....	1,400.00
Iron stairs.....	27,894.00
	<hr/>
	\$142,669.29

Summary by stories—

Outside work.....	\$ 42,289.15
General expenses.....	32,000.00
Cellar.....	14,325.00
Basement.....	48,686.20
First story.....	145,372.88
Second story.....	164,522.16
Gallery story.....	28,547.36
Dome and rotunda.....	31,032.40
Miscellaneous items.....	142,669.29

Total\$649,446.44

SUMMARY OF COST OF COMPLETING THE NEW CAPITOL
BY ITEMS.

Grading cellar	\$ 320.00
Concrete	24,880.00
Stone work	5,410.00
Brick work	6,790.00
Marble and tile floors	52,757.00
Wood floors	4,772.00
Iron work to floors	2,150.00
Plain plastering	22,088.00
Ornamental plastering	35,752.00
Modeling	5,000.00
Marble work	73,530.00
Mantles, grates, and mirrors	9,006.00
Marble radiator tops	2,056.00
Doors complete	44,631.00
Windows complete	32,902.00
Plate glass to windows	14,704.00
Ornamental glass work	13,717.00
Steam heating	63,369.29
Plumbing	9,000.00
Gas piping	3,950.00
Elevators	8,000.00
Grand stairs	22,000.00
Marble and granite work in house and senate	2,832.00
Finishing boiler and engineer's house	1,400.00
Cleaning and pointing walls	10,386.00
Portico ceilings	250.00
Portico stylobate and balcony railings	5,470.00
Painting and gilding	6,500.00
Prismatic lights	2,988.00
Lamp posts and lamps	700.00
Tools and machinery	4,500.00
Board of Commissioners	1,500.00
Engineers, firemen and fuel	4,000.00
Architects and superintendence	22,000.00
Cast iron work	1,790.00
Sheet metal work	11,080.00
Frescoing	17,000.00
Gas fixtures	17,463.00
Iron work, canopy and stairs	800.00
Vault doors	2,950.00
Cresting	96.00
Stairs and floors to vaults	3,200.00
Inside balcony railings	5,350.00
Finish to house and senate	14,464.00
Finish to library	19,790.00
Removing scaffolds	600.00
Iron stairs	27,894.00
Copper work	7,814.15
Iron work to steps	65.00
Total	\$ 649,446.44

NUMBER TWO.

SUPPLEMENTAL EXHIBIT.

HON. JOHN H. GEAR, *Governor of State of Iowa:*

At your request, I herewith furnish a statement of the amount of money required to put the new Capitol in a condition to be occupied by the State officers and General Assembly by the first of January, 1884.

This is arrived at by leaving out the cleaning and pointing of the exterior walls, leaving off the portico and stylobate railings, the lamp-posts, and south steps, by not putting elevators in place, and leaving unfinished the basement story and the east wing through all the stories.

The total estimate for completing the building is \$649,446.44. The estimated cost of the work above enumerated is \$126,164, leaving \$523,282.44 as the amount required to place the building in a condition to be occupied by January 1, 1884.

It will require all of the appropriation for 1882 to pay for the materials already purchased and for the contracts now let for steam-heating, iron stairs, plate glass, and gas pipe and fittings. If it is intended to have the building in a condition to occupy by the date named above, provision should be made at once to push the work, and to contract this spring for work needed next year, otherwise it will be impossible to get the material when needed, as all departments of the building trades are crowded with work, and contracts to be met must be made in time.

Respectfully submitted,

R. S. FINKBINE,
Superintendent of Construction New Capitol.

ITEMS OF FINISH THAT MAY BE POSTPONED UNTIL AFTER
THE BUILDING IS OCCUPIED BY THE STATE OFFICERS
AND GENERAL ASSEMBLY.

EXTERIOR WORK.

Cleaning and pointing walls.....	\$ 10,386.00	
Portico and stylobate railings	4,320.00	
South steps	1,800.00	
Lamp-posts	700.00—\$	17,206.00
Basement story finish		45,829.00
Elevators		8,000.00

FINISH TO EAST WING.

Grand stairs	\$ 22,000.00	
Doors and finish to same	5,273.00	
Windows and finish to same	4,515.00	
Ornamental skylight	3,496.00	
Gas fixtures	1,180.00	
Tile and marble floors	7,398.00	
Plastering, plain	3,355.00	
Plastering, ornamental	1,276.00	
Marble wainscoting	5,072.00	
Balcony railings	1,264.00	
Mantels and grates	300.00—\$	55,129.00
Total	\$	126,164.00
Total estimate	\$	649,446.44
Items left out		126,164.00
Balance	\$	523,282.44

NUMBER THREE.

REPORT OF THE SUPERINTENDENT OF FINANCE.

To the Board of Capitol Commissioners:

GENTLEMEN—Herewith I present my report and exhibits of expenditures in detail for the year 1880 of \$114,118.86 on the new State Capitol, and \$8,192.09 for additional cost for boiler-house lot and sewer, and for the year 1881, of \$135,834.43 on the new State Capitol, and for the aggregate amount expended from the commencement of the work to November 30, 1881, \$1,834,553.88. Also of cash receipts for sales of refuse material and old machinery for the year of 1880 of \$182.85 (Exhibit "C"), and for the year 1881 of \$208.51 (Exhibit "F").

The Thirteenth General Assembly, of 1870, enacted a law providing for the erection of a new State Capitol, in accordance with one of the plans adopted by the Census Board, pursuant to an act of the Twelfth General Assembly of 1868, the cost of which was not to exceed \$1,500,000. It also provided for a Board of Commissioners, to serve for two years, and made an appropriation of \$150,000.

The Fourteenth General Assembly of 1872 passed an act amending the law, providing for a State Capitol, approved April 13, 1870, by the appointment of a Board of Commissioners, "who shall be charged with the execution of the provisions of the law in respect to the erection of the Capitol; and it shall be their duty to cause the present foundation and material on hand to be carefully and skillfully inspected and examined with regard to the quality of the material and the character of the work; and shall cause to be changed, rejected and removed any part thereof that in their judgment does not conform to a proper standard of material and workmanship. And the estimated value of such rejected portions shall not be considered in determining the amount authorized to be expended in the construction of said building." It also made a general appropriation of \$1,380,000, which includes a balance of \$30,000 of the appropriation of 1870 not expended by the first Board "payable \$100,000 for the year 1872, and \$125,000 to be paid annually thereafter for the prosecution of the work on the Capitol in the manner provided by law."

In accordance with the instructions in the above act the Board caused the foundation and material on hand to be carefully and skillfully inspected and examined, and it was found necessary to remove and reconstruct the greater part of it. An accurate account of the same was kept and reported (Exhibit "C," in the second biennial report, 1874), amounting to \$52,343.76, which amount the Attorney-general has given his written opinion, "was appropriated by the law cited above

of 1872, in addition to the general appropriation of \$1,380,000, and that no further legislation is needed to cover the \$52,343.76, the sum used in replacing the foundation."

The amount specified in the law of 1870, and implied in the law amending of 1872, for the construction of the main body of the Capitol, according to the original plan, without dome, turrets and proper finish for such a structure is..... \$1,500,000.00

Expenditures have been as follows:

First Board reported January 1, 1872.....	\$ 119,997.62	
Present Board reported from January 1, 1872, to November 30, 1881.....	1,254,955.67	
		<hr/> \$1,374,953.29
		\$ 125,046.71
Add foundation repairs above cited.....		52,343.76
		<hr/> \$ 177,390.47

Which exhausts all the appropriations made to the present time for the erection of the new State Capitol.

The Fifteenth General Assembly made an additional appropriation increasing the cost of the building \$125,000.

The Sixteenth General Assembly further increased the cost of the building by an appropriation of \$150,000 for cut stone cornice and capitals.

The Seventeenth General Assembly authorized the changing of the plans of the building as adopted August 3, 1872, and directed the construction of one large dome in the center of the building and four smaller domes on the pavillions, and made a further appropriation of \$75,000 to build the four small domes and finish the roof.

The Eighteenth General Assembly, by an amendment to the act of the Seventeenth General Assembly, directed the construction of the main dome, which has been done from the general appropriation made in 1872.

The appropriation necessary to complete the Capitol entire will be found estimated in the accompanying report of the Superintendent of Construction.

The pay-rolls for October, November, and December, are payable January 1, 1882.

The accompanying exhibits are in the following order:

"A"—Classified statement of the aggregate expenditures from the commencement of the work to October 31, 1879.

"B"—General statement of expenditures in detail from November 1, 1879, to November 30, 1881.

"C"—General statement of cash received in the year 1880, and to what class credited.

"D"—Classified statement of expenditures from November 1, 1879, to November 30, 1880.

"E"—General statement of expenditures in detail from December 1, 1880, to November 30, 1881.

"F"—General statement of cash received in the year 1881, and to what class credited.

"G"—Classified statement of expenditures from December 1, 1880, to November 30, 1881.

"H"—Classified statement of expenditures from the commencement of the work to November 30, 1881.

"I"—Condensed statement of expenditures and appropriations.

Respectfully submitted,

JOHN G. FOOTE,
Superintendent of Finance.

SUPPLEMENTAL REPORT.

To the Board of Capitol Commissioners:

GENTLEMEN—Since making my biennial report the following letter has been received from the Auditor of State, in reference to issuing warrant for \$52,343.76, the amount drawn from the general appropriation for the payment of removing and rebuilding the defective foundation, ordered by an act passed by the General Assembly of 1872, which is in direct opposition to the written opinion of the Attorney-general expressed in my regular report.

DES MOINES, January 6, 1882.

GEN. ED WRIGHT, *Secretary Board of Capitol Commissioners:*

DEAR SIR—On examination of the law and a full consideration of all its provisions relative to the cost of removing the old foundation of the New Capitol, I am of the opinion that I cannot legally issue warrant for the amount. I do not question but the intention of the legislature was to have such expense paid outside of the stipulated minimum cost of the building, but unfortunately no appropriation was made to meet the provision of the law.

Under the circumstances, I am forced to the conclusion that there is no warrant of law for issuing in excess of \$1,380,000.

Yours truly,

W. V. LUCAS,
Auditor of State.

As the Auditor has thus declined to issue warrant for the amount, it will be incumbent upon the legislature to pass an act appropriating the said amount expended of \$52,343.76, in compliance with the expression of the law of 1872,

Respectfully submitted,

JOHN G. FOOTE,
Superintendent of Finance.

EXHIBIT "A."

Classified statement of the aggregate expenditures from the commencement of the work to October 31, 1879.

ON WHAT ACCOUNT.	AMOUNT.
Plans	\$ 4,276.47
Excavation and drainage.....	15,915.79
Stone—limestone and granite	119,760.32
Cistern	1,512.12
Sand.....	6,929.41
Repairs on first foundation.....	52,343.76
Stone masonry on foundation	14,711.21
Brick masonry on foundation	7,789.80
Concrete—labor on.....	5,922.86
Printing and advertising	2,476.95
General labor	3,212.10
Patterns and models.....	3,579.14
Water	1,400.31
Rubble masonry on foundation.....	4,765.97
Iowa City stone	66,858.10
Brick masonry on basement story.....	17,100.37
Stone setting on basement story	6,149.37
Cash received from sales of refuse material	1,723.29
Stone cutting—limestone and granite.....	114,595.75
Wrought iron work.....	109,858.59
Cement.....	40,618.74
Board of Commissioners	16,243.35
Nails and hardware.....	1,036.03
Water pipe and meter.....	791.95
Brick	115,171.95
Iron and steel.....	589.81
Cast iron work.....	2,869.85
Lime	5,130.84
Carroll county stone.....	127,968.23
Ste Genevieve stone.....	135,498.13
Sandstone cutting.....	190,987.62
Rubbing stone.....	22,108.25
Accidents	280.43
Extra handling stone	2,248.21
Brick masonry on superstructure.....	70,167.03
Stone setting on superstructure.....	38,014.05
Paints and oils.....	698.01
Roofing and guttering.....	36,085.93
Terra cotta work.....	2,751.48
Salaries	85,553.12
Expenses	2,402.26
Machinery and tools	26,281.14
Lot for heating works, special appropriation.....	1,408.50
Turrets—copper work	19,133.43
Heating and ventilating.....	1,492.60
Painting	211.75
Carpenter work	14,134.56
Lumber and timber.....	33,962.36
Railroad.....	15,770.83
Fuel	5,471.67
Cleaning and pointing.....	118.12
Glass	326.39
Total expenditures to October 31, 1879.....	\$ 1,576,408.50

EXHIBIT "B."

*General statement of expenditures in detail from November 1, 1879, to
November 30, 1880.*

Date of voucher.	No. of voucher.	IN WHOSE FAVOR.	ON WHAT ACCOUNT.	AMOUNT.
1880.				
Jan.	22889	Norman Haskins	Brick	\$ 242.00
	22890	W. G. Bagg	Brick	109.15
	22891	Morris & Daugherty	Brick	656.13
	22892	Norman Haskins	Brick	415.66
	22893	Bell & Hackney	Salary as Architects	260.00
	22394	John G. Foote	Per diem and expenses Supt. of Finance	25.40
	22395	John G. Foote, S. of F.	Pay-roll	3,255.51
	22396	R. S. Miller	Witch	31.45
	22397	Capital City Gas Co.	Coal-tar	4.00
	22398	Wm. Fredregill	Brick	591.50
	22399	Morris & Daugherty	Brick	606.38
	22400	Board of Commissioners	Per diem and expenses	312.73
	22401	J. J. Fredregill	Brick	696.38
	22402	S. A. Robertson	Brick	237.53
	22403	John G. Foote, S. of F.	Pay-roll	1,868.70
	22404	R. S. Finkbine	Salary as Superintendent	290.00
	22405	John G. Foote	Per diem and expenses Supt. of Finance	41.00
	22406	Bell & Hackney	Salary as Architects	250.00
	22407	Morris & Daugherty	Brick	78.61
	22408	S. A. Robertson	Lime	178.90
	22409	W. R. Close	Brick	196.36
	22410	Walworth Manuf'g Co.	Paper	25.00
	22411	Des Moines Water Co.	Water	20.35
	22412	H. F. Getchell & Sons	Lumber	235.17
	22413	Chicago Lumber Co.	Lumber	860.04
	22414	Samuel Green	Cast iron work	7.36
	22415	Teachout & Clark	Ice	6.50
	22416	Robinson & Atherton	Engine repairs and gas-fitting	51.73
	22417	Redhead & Wellslager	Tracing-cloth and paper	164.05
	22418	S. B. Tuttle	Portland cement	9.50
	22419	C. H. Ward	Tools, paints, and oils	6.65
	22420	Capital City Gas Co.	Gas for October, November, and December	34.50
	22421	R. S. Finkbine	Salary as Superintendent	300.00
	22422	Bell & Hackney	Salary as Architects	250.00
	22423	Des Moines Coal Co.	Cement and fuel	520.20
	22424	Bolton Bros	Tools, iron and hardware	264.78
	22425	Ed Wright	Salary as Secretary and expenses (3 months)	624.40
	22426	Des Moines post-office	Stamped envelopes	32.60
	22427	John G. Foote	Per diem and expenses Supt. of Finance	45.55
	22428	C., R. I. & P. R. R. Co.	Freight on skylights	18.31
	22429	Carter & Hussey	Stationery and printing	86.25
	22430	C., R. I. & P. R. R. Co.	Second-hand rails	11.90
	22431	John G. Foote, S. of F.	Pay-roll	1,692.77
	22432	Fred. Hass	Copper work	2,500.00
	22433	Fred. Hass	Copper work	2,500.00
	22434	Fred. Hass	Copper work	11.10
	22435	A. Knisely & Co.	Four skylights	948.09
	22436	Lattner & Bro	One dozen oil brushes	8.00
Feb.	22437	Morris & Daugherty	Brick	28.00
	22438	Eagle Iron Works	Iron work	263.82
	22439	Bolton Bros	Iron, nails and hardware	109.22
	22440	Bell & Hackney	Salary as Architects	250.00
	22441	R. S. Finkbine	Salary as Superintendent	300.00
	22442	John G. Foote	Per diem and expenses Supt. of Finance	46.15
	22443	Ed Wright	Salary as Secretary and expenses	211.90
	22444	John G. Foote, S. of F.	Pay-roll	972.35
	22445	Chicago Lumber Co.	Lumber	178.00
	22446	Ham & Carter	Advertising	17.50

EXHIBIT "B"—CONTINUED.

Date of voucher.	No. of voucher.	IN WHOME FAVOR.	ON WHAT ACCOUNT.	AMOUNT.
1880.				
Feb.	18	2447 A. Kniesly & Co.	Balance on copper work.	\$ 3,062.11
	19	2448 Capital City Gas Co.	Gas for February.	14.10
	20	2449 Board of Commissioners.	Per diem and expenses.	190.66
	20	2450 Fred Hass.	Balance on copper work.	999.47
	28	2451 Ed Wright.	Salary as Secretary.	200.00
March	2	2452 John G. Foote.	Per diem and expenses, S. of F.	45.65
	2	2453 H. F. Getchell & Sons.	Lumber.	27.24
	2	2454 Chicago Lumber Co.	Lumber.	26.02
	2	2455 Bolton Brothers.	Iron, nails and hardware.	49.33
	2	2456 Redhead & Wellslager.	Tracing-cloth and paper.	122.05
	2	2457 Hammer & Co.	Freight and drayage.	6.15
	2	2458 Bell & Hackney.	Salary as Architects.	260.00
	2	2459 R. S. Finkbine.	Salary as Superintendent.	265.00
	2	2460 Houghton, Osgood & Co.	Advertising.	7.50
	2	2461 Ed Wright.	Expenses, stamps and drayage.	22.28
	3	2462 John G. Foote, S. of F.	Pay-roll.	638.05
	3	2463 Parks & Sons.	Tallow.	26.54
	4	2464 Des Moines Coal Co.	Fuel.	21.70
April	17	2465 Treasurer Polk county.	Taxes on railroad right of way.	124.80
	1	2466 Ed Wright.	Salary as Secretary and expenses.	204.00
	1	2467 Bell & Hackney.	Salary as Architects.	260.00
	2	2468 Board of Commissioners.	Per diem and expenses.	147.25
	2	2469 R. S. Finkbine.	Salary as Superintendent.	272.00
	2	2470 Hawkeye Printing Co.	Advertising.	10.00
	2	2471 Mills & Co.	Printing.	2.00
	2	2472 W. A. Hammer.	Kerosene.	4.00
	2	2473 Levi R. Greene.	Plumbing plans.	300.00
	6	2474 Hammer & Co.	Drayage and freights.	5.80
	6	2475 Chicago Lumber Co.	Lumber.	65.30
	6	2476 Union Foundry Works.	Wrought iron work.	92.96
	6	2477 John G. Foote.	Per diem and expenses, S. of F.	40.80
	6	2478 John G. Foote, S. of F.	Pay-roll.	683.10
	7	2479 J. D. Seeberger.	Iron.	14.12
	7	2480 Bolton Brothers.	Nails and hardware.	29.27
	7	2481 Wm. S. Dart.	Rental on right of way.	50.00
May	3	2482 Walworth Manf. Co.	Packer ratchets.	30.53
	3	2483 Bolton Brothers.	Glass, iron and nails.	49.62
	3	2484 C. H. Ward.	Paints and oils.	8.10
	3	2485 Union Foundry Works.	Wrought iron work.	238.65
	3	2486 Davenport Gazette Co.	Advertising.	15.00
	3	2487 Bell & Hackney.	Salary as Architects.	260.00
	3	2488 R. S. Finkbine.	Salary as Superintendent.	300.00
	3	2489 Ed Wright.	Salary as Secretary and expenses.	211.65
	4	2490 Chicago Lumber Co.	Lumber.	34.10
	4	2491 John G. Foote.	Per diem and expenses, S. of F.	63.96
	4	2492 Hammer & Co.	Freight and drayage.	12.50
	4	2493 C. R. I. & P. R. R. Co.	Freights.	130.00
	4	2494 John G. Foote, S. of F.	Pay-roll.	740.90
	4	2495 Carroll Co. Sandstone Co.	Stone.	191.65
	5	2496 Youngberg Bros.	Paile.	4.37
	5	2497 Des Moines Coal Co.	Fuel.	31.50
June	1	2498 C. R. I. & P. R. R. Co.	Freight.	760.00
	1	2499 T. H. Cady & Co.	Lime.	15.91
	1	2500 Carter & Hussey.	Stone-record book.	3.75
	1	2501 Chicago Lumber Co.	Lime.	99.00
	1	2502 Gilbert Hubbard & Co.	Wire rope.	106.50
	1	2503 Frederick Hass.	Sheet copper.	631.12
	1	2504 Hammer & Co.	Freights and drayage.	43.40
	1	2505 Grupe & Turner.	Repairs of boilers.	51.92
	1	2506 Ed Wright.	Salary as Secretary and expenses.	204.85
	1	2507 R. S. Finkbine.	Salary as Superintendent.	300.00
	1	2508 Bell & Hackney.	Salary as Architects.	260.00
	1	2509 Chicago Lumber Co.	Lumber.	63.16
	1	2510 H. F. Getchell & Sons.	Lumber.	8.00
	1	2511 C. R. I. & P. R. R. Co.	Freights.	225.05
	1	2512 Bolton Bros.	Iron, nails and hardware.	97.40
	1	2513 John G. Foote.	Per diem and expenses, S. of F.	64.50
	1	2514 Des Moines Coal Co.	Fuel.	37.95
	1	2515 Carroll Co. Sandstone Co.	Stone.	1,140.90
	1	2516 John G. Foote, S. of F.	Pay-roll.	3,241.98

EXHIBIT "B"—CONTINUED.

Date of voucher.	No. of voucher.	IN WHOSE FAVOR.	ON WHAT ACCOUNT.	AMOUNT.
1880.				
June	2 2517	W. A. Hammer.....	Oil and lamp fixtures.....	\$ 4.10
	3 2518	Wm. Davidson & Bro.....	Bondstone.....	132.20
	4 2519	Des M. Water Works Co.....	Water.....	7.41
	16 2520	C. R. I. & P. R. R. Co.....	Scrap rail.....	78.40
	18 2521	Union Foundry Works.....	Wrought iron work.....	361.06
	18 2522	John M. Day.....	Lot for boiler-house.....	1,725.00
	19 2523	Board of Commissioners.....	Per diem and expenses.....	182.20
July	7 2524	R. S. Finkbine, Supt.....	Pay-roll for June.....	5,046.80
	8 2525	Burns & Reeder.....	Granite.....	100.00
	8 2526	John G. Foote.....	Per diem and expenses, S. of F.....	70.55
	8 2527	R. S. Finkbine.....	Salary as Superintendent.....	280.00
	8 2528	Ed Wright.....	Salary as Secretary and expenses.....	211.45
	8 2529	Bell & Hackney.....	Salary as Architects.....	260.00
	8 2530	Des Moines Water-works.....	Water.....	9.21
	8 2531	Wilson & Stein.....	Engine repairs.....	52.78
	8 2532	Chicago Lumber Co.....	Lumber.....	31.30
	8 2533	Bolton Brothers.....	Iron, nails and hardware.....	52.69
	9 2534	C. R. I. & P. R. R. Co.....	Freight.....	1,779.62
	9 2535	S. A. Robertson.....	Cement.....	379.36
	9 2536	Carroll Co. Sandstone Co.....	Sandstone.....	851.62
	9 2537	Ste. Genevieve sandstone.....	Sandstone.....	2,632.48
	9 2538	Pioneer Coal Co.....	Fuel.....	52.30
Aug.	3 2539	Ed Wright.....	Salary as Secretary and expenses.....	209.75
	3 2540	R. S. Finkbine.....	Salary as Superintendent.....	300.00
	3 2541	Bell & Hackney.....	Salary as Architects.....	250.00
	3 2542	John G. Foote.....	Per diem and expenses, S. of F.....	55.15
	3 2543	Chicago Lumber Co.....	Lumber.....	31.47
	3 2544	Des Moines Water-works.....	Water.....	9.23
	3 2545	Pioneer Coal Co.....	Fuel.....	130.50
	3 2546	W. A. Hammer.....	Kerosene and lamp chimneys.....	5.95
	3 2547	Hammer & Co.....	Freight and drayage.....	2.45
	3 2548	C. H. Ward.....	Paints and oils.....	3.60
	3 2549	Frank Pelton.....	Surveying.....	5.00
	3 2550	T. H. Cady & Co.....	Blossburg coal.....	14.00
	3 2551	Gilbert Hubbard & Co.....	Wire rope.....	140.23
	3 2552	Mills & Abdlill.....	Colors and brushes.....	16.71
	3 2553	C. R. I. & P. R. R. Co.....	Freights.....	1,142.01
	3 2554	Carroll Co. Sandstone Co.....	Stone.....	1,071.69
	4 2555	Eagle Iron Works.....	Wrought and cast iron work.....	240.71
	4 2556	Weaver & Malah.....	Glass.....	7.30
	4 2557	John G. Foote, S. of F.....	Pay-roll.....	4,710.48
	18 2558	City of Des Moines.....	Sewer fund.....	4,850.00
	19 2559	Brick.....	Brick.....	376.31
	31 2560	John Coyle.....	Excavation for boiler-house.....	623.13
	31 2561	Iowa School Furniture Co.....	Shop work.....	17.35
	31 2562	Wm. Davidson & Co.....	Limestone.....	91.00
	31 2563	Capital City Gas Co.....	Coke.....	16.69
	31 2564	Bell & Hackney.....	Salary as Architects.....	250.00
	31 2565	R. S. Finkbine.....	Salary as Superintendent.....	300.00
	31 2566	Ed Wright.....	Salary as Secretary and expense.....	205.50
	31 2567	John G. Foote.....	Per diem and expense, S. of F.....	63.90
	31 2568	Forest City Stone Co.....	Cleveland stone.....	1,424.99
	31 2569	C. R. I. & P. R. R. Co.....	Freights.....	2,848.52
	31 2570	Carroll Co. Sandstone Co.....	Stone.....	1,496.26
	31 2571	D. A. Shaffer.....	Stone.....	347.13
	31 2572	Pioneer Coal Co.....	Fuel.....	150.00
Sept.	1 2573	John G. Foote, S. of F.....	Pay-roll.....	4,386.49
	2 2574	Argillo Works.....	Brick.....	170.50
	2 2575	Chicago Lumber Co.....	Lumber.....	48.11
	2 2576	Ben. Cohen.....	James Shackelford, brick.....	200.00
	2 2577	S. B. Tuttle.....	Cement.....	9.00
	3 2578	Des Moines Water Co.....	Water.....	19.02
	3 2579	Morris & Daugherty.....	Brick.....	319.80
	10 2580	Board of Commissioners.....	Per diem and expenses.....	164.50
	17 2581	Hahn & Rhoades.....	Roofing slate.....	535.30
	21 2582	J. W. Shackelford.....	Brick.....	429.38
	22 2583	G. N. Reeder.....	Granite.....	388.40
	22 2584	Ste. Genev. Sandstone Co.....	Sand-tone.....	2,600.75
Oct.	5 2585	Bell & Hackney.....	Salary as Architects.....	250.00
	5 2586	Bolton Brothers.....	Iron, nails and hardware.....	54.00

EXHIBIT "B"—CONCLUDED.

Date of voucher.	No of voucher.	IN WHOSE FAVOR.	ON WHAT ACCOUNT.	AMOUNT.
1880.				
October	5 2587	Union Press Brick Co.	Face brick	\$ 106.27
	5 2588	W. A. Hammer	Kerosene and lamp fixtures	7.66
	5 2589	S. A. Ayers & Co.	Lamps and lamp fixtures	4.45
	5 2590	Groupe & Turner	Engine repairs	95.35
	5 2591	Qarter & Hussey	Blank books	6.85
	5 2592	Pioneer Coal Company	Fuel	24.50
	5 2593	J. D. Seeberger	Manilla rope	49.22
	5 2594	R. S. Finkbine	Salary as Superintendent	262.10
	5 2595	Des Moines Water Co.	Water	13.59
	5 2596	Ed Wright	Salary as Secretary and expenses	221.95
	5 2597	John G. Foote	Per diem and expenses, S. of F.	63.90
	5 2598	Robinson & Atherton	Engine repairs	15.72
	5 2599	T. H. Cady & Co.	Cement and fuel	30.95
	5 2600	Carroll County S. S. Co.	Sandstone	2,184.24
	5 2601	C., R. I. & P. R. R. Co.	Freights	1,824.73
	5 2602	Chicago Lumber Co.	Lumber	71.25
	5 2603	Argillo Works	Fire clay	12.00
	5 2604	John G. Foote, S. of F.	Pay-roll	5,822.22
	7 2605	N. B. Cooley	Brick	500.65
	7 2606	Morris & Daugherty	Brick	485.65
Nov.	1 2607	Union Press Brick Works	Brick	214.65
	1 2608	Bechtel & Manthe	Brick	406.60
	3 2609	Ed Wright	Constructing sewer	1,617.09
	3 2610	Ed Wright	Salary and expenses	210.30
	3 2611	Bell & Hackney	Salary as Architects	250.00
	3 2612	R. S. Finkbine	Salary as Superintendent	300.00
	3 2613	Hammer & Co.	Drayage	3.50
	3 2614	Haugh & Co.	Wrought iron work	1,920.89
	3 2615	C., R. I. & P. R. R. Co.	Freights	1,170.61
	3 2616	Ward, Sessions & Ward	Machine oil	18.55
	3 2617	J. D. Seeberger	Manilla rope	7.19
	3 2618	Iowa School Furniture Co.	Shop work and moulding	35.79
	3 2619	Pioneer Coal Company	Fuel	117.70
	3 2620	Morris & Daugherty	Brick	467.25
	3 2621	Eagle Iron Works	Cast and wrought iron work	89.58
	3 2622	T. H. Cady & Co.	Lime	114.80
	3 2623	John G. Foote	Per diem and expenses as Superintendent of F	64.55
	3 2624	Des Moines Water Co.	Water	14.88
	3 2625	John G. Foote, S. of F.	Pay-roll	5,424.60
	4 2626	H. F. Getchell & Sons	Lumber	16.60
	4 2627	J. K. & W. H. Gilcrest	Lumber	22.55
	4 2628	Chicago Lumber Co.	Lumber	198.95
	4 2629	Forest City Stone Co.	Cleveland stone	1,197.30
	5 2630	F. B. Curtiss	Rental on railroad right of way	240.00
	30 2631	Frederick Hass	Sheet lead and copper	86.73
	30 2632	Iowa State Journal	Printing specifications	20.00
	30 2633	Carver & Young	Glass	48.00
	30 2634	Weaver & Maish	Glass	92.97
	30 2635	Holland & New	Painting and glazing	20.44
	30 2636	T. H. Cady	Lime	37.50
	30 2637	H. E. Teachout & Co.	Ice	10.50
	30 2638	Bolton Brothers	Nails, iron and hardware	74.41
	30 2639	Bell & Hackney	Salary as Architects	250.00
	30 2640	R. S. Finkbine	Salary as Superintendent	300.00
	30 2641	Aulman & Turner	Cast iron work	42.67
	30 2642	Ed Wright	Salary as Secretary and expenses	211.19
	30 2643	John G. Foote	Per diem and expenses, S. of F.	64.55
	30 2644	C., R. I. & P. R. R. Co.	Freight bills	965.65
	30 2645	Forest City Stone Co.	Cleveland stone	1,014.97
	30 2646	Carroll Co. S. S. Co.	Final estimate on stone contract	588.34
Dec.	1 2647	James R. Osgood & Co.	Advertising	9.10
	1 2648	Morris & Daugherty	Brick	344.87
	1 2649	Clifford Newman	Galvanized iron work	300.00
	1 2650	John G. Foote, S. of F.	Pay-roll	3,683.77
	1 2651	Pioneer Coal Co.	Fuel	97.08
	1 2652	W. A. Hammer	Oil, matches and salt	10.05
	1 2653	J. K. & W. H. Gilcrest	Lumber	54.94
	1 2654	H. F. Getchell & Sons	Lumber	20.04
	1 2655	Chicago Lumber Co.	Lumber and lime	162.38
	1 2656	S. A. Robinson	Cement	588.35
Total				\$ 122,310.95

EXHIBIT "C".

General statement of cash received in the year 1880, and to what class credited.

ARTICLES SOLD.	TO WHAT CLASS CREDITED.	AMOUNT.
Oakum.....	Cleaning and pointing.....	\$ 2.86
Boxes.....	Glass.....	1.10
Old zinc.....	Patterns.....	4.77
Mortar.....	Cement.....	7.00
Cuttings.....	Lumber.....	36.45
Tree tops.....	Expenses.....	6.00
For use of tools.....	Tools and machinery.....	4.00
Spawls.....	Carroll county stone.....	28.85
Spawls.....	Ste. Genevieve stone.....	20.50
Limestone.....	Stone.....	\$ 18.00
Granite.....	Stone.....	5.94
		18.94
Box.....	Carpenter work.....	.68
Scrap copper.....	Roofing and guttering.....	.70
Shovel for Buckley.....	Brick masonry.....	1.00
Sewer privilege, C. Burnett..	Excavations and drainage.....	50.00
		\$ 182.85
Previously reported.....		1,723.29
Total.....		\$ 1,906.14

EXHIBIT "D."

Classified statement of expenditures from November 1, 1879, to November 30, 1880.

ON WHAT ACCOUNT.	AMOUNT.
Excavation and drainage	\$ 573.18
Stone—limestone and granite.....	8,335.26
Sand	44.34
Concrete, labor on	173.64
Printing and advertising	160.35
General labor.....	968.52
Patterns and models.....	369.80
Water	92.64
Cash received from sale of refuse material.....	182.85
Stone cutting—limestone and granite	160.12
Wrought iron work.....	4,523.67
Cement	1,507.71
Board of Commissioners.....	997.35
Nails and hardware.....	237.90
Water pipe and water	14.72
Brick.....	8,141.51
Iron and steel	50.52
Cast iron work.....	392.50
Lime	538.63
Carroll county stone.....	11,711.57
Ste. Genevieve stone.....	7,720.77
Sandstone cutting	15,739.67
Rubbing stone.....	1,623.96
Brick masonry on superstructure.....	10,826.29
Stone-setting on superstructure.....	2,898.11
Paints and oils	20.73
Roofing and guttering	8,761.30
Terra cotta work	5.10
Salaries.....	14,167.99
Expenses	532.31
Machinery and tools.....	977.05
Lot for heating works and sewer	8,192.09
Turrets—copper work	3,071.84
Heating and ventilating	510.53
Painting.....	103.62
Carpenter work	3,110.60
Lumber and timber.....	2,015.94
Railroad.....	731.89
Fuel	740.97
Cleaning and pointing	118.65
Glass	139.41
Marble work	6.15
Plumbing	300.00
Boiler-house, common labor on	799.20
Total expenditures from Nov. 1, 1879, to Nov. 30, 1880.....	\$ 122,310.95

EXHIBIT "E."

General statement of expenditures in detail, from December 1, 1880, to November 30, 1881.

Date of voucher.	No. of voucher.	IN WHOSE FAVOR.	ON WHAT ACCOUNT.	AMOUNT.
1880.				
Dec.	2 2657	Des Moines Water Co.	Water	\$ 6.80
	8 2658	Fred Haas	Sheet lead and copper	53.37
	21 2659	Sta. Gener. Sandstone Co.	Final estimate on stone	4,285.71
	28 2660	Board of Commissioners	Per diem and expenses	164.75
1881.				
Jan.	4 2661	Philip E. Bechtell	Brick	595.54
	4 2663	John G. Foote	Per diem and expenses, S. of F.	64.55
	4 2663	Redhead & Wellslager	Manilla drawing paper	24.75
	4 2664	Chicago Lumber Co.	Lumber	33.70
	4 2665	Ed Wright	Salary and expenses	203.10
	4 2666	R. S. Finkbine	Salary as Superintendent	275.00
	4 2667	Bell & Hackney	Salary as Architects	250.00
	4 2668	Ewing, Jewett & Chandler	Lumber	276.05
	4 2669	J. K. & W. H. Gilcrest	Lumber	39.44
	4 2670	Iowa School Furniture Co	Lumber and sawing	22.85
	4 2671	A. C. Simonton, M. D.	Professional services	6.75
	4 2672	Eagle Iron Works	Cast iron and shop work	16.15
	4 2673	C. R. I. & P. R. R.	Freight bills and repairs on track	213.40
	4 2674	John G. Foote, S. of F.	Pay-roll	1,984.00
	4 2675	T. H. Cady & Co.	Blossburgh coal	11.30
	4 2676	Hahn & Rhodes	Roofing	134.28
	4 2677	Pioneer Coal Co.	Coal	50.85
	4 2678	S. A. Robertson	Cement	319.66
	5 2679	Holton Bros.	Tools, nails and hardware	81.17
	5 2680	S. A. Robertson	Stone and sewer pipes	186.71
	5 2681	Clifford Newman	Galvanized iron work	274.63
Feb.	1 2682	N. S. Finkbine	Salary as Superintendent	300.00
	1 2683	V. E. Loring, Treas.	Terra cotta work	973.60
	1 2684	Ed Wright	Salary as Secretary and expenses	215.65
	1 2685	Bell & Hackney	Salary as Architects	280.00
	1 2686	C. R. I. & P. R. R. Co.	Freight bills and repairs	163.18
	1 2687	Ward, Sessions & Ward	Linseed oil	30.70
	1 2688	Ewing, Jewett & Chandler	Lumber	652.86
	1 2689	Berg, Rasck & Co.	Window frames and sash	14.00
	1 2690	Dubuque Times	Advertising	17.50
	1 2691	C. H. Ward	Paints and oils	12.30
	1 2692	John G. Foote	Per diem and expenses, S. of F.	64.90
	1 2693	John G. Foote, Supt.	Pay-roll	2,880.17
	2 2694	J. K. & W. H. Gilcrest	Lumber	86.40
	2 2695	Chicago Lumber Co.	Lumber	174.06
	2 2696	Treasurer Polk county	Taxes for railroad right of way	109.80
	2 2697	Carter & Hussey	Blank books	4.50
	3 2698	Pioneer Coal Co.	Fuel	56.85
	25 2699	Eagle Iron Works	Wrought iron work	627.60
	26 2700	J. A. Fay & Co.	Mortising machine	45.00
March	1 2701	John G. Foote	Per diem and expenses, S. of F.	61.15
	1 2702	Bell & Hackney	Salary as Architects	260.00
	1 2703	Iowa School Furniture Co	Machine work	104.85
	1 2704	R. S. Finkbine	Salary as Superintendent	300.00
	1 2705	Ed Wright	Salary as Secretary and expenses	220.25
	1 2706	Aulman & Turner	Engine repairs	75.14
	1 2707	Iowa State Register	Advertising	40.15
	1 2708	J. K. & W. H. Gilcrest	Lumber	63.87
	1 2709	John G. Foote, Supt.	Pay-roll	3,412.88
	2 2710	Pioneer Coal Co.	Fuel	35.30
	2 2711	C. R. I. & P. R. R. Co.	Repairs and freights	13.75
	2 2712	Chicago Lumber Co.	Lumber	40.00
	22 2713	Board of Commissioners	Per diem and expenses	363.00
April	5 2714	Bell & Hackney	Salary as Architects	255.00

EXHIBIT "E"—CONTINUED.

Date of voucher.	No. of voucher.	IN WHOSE FAVOR.	ON WHAT ACCOUNT.	AMOUNT.
1881.				
April	2715	R. S. Finkbine.....	Salary as Superintendent.....	\$ 260.00
	2716	Northwestern Brass Wks.....	Throttle valve.....	10.00
	2717	Holland & New.....	Glass, paints, and painting.....	17.38
	2718	I. H. Cady & Co.....	Coal and lime.....	85.26
	2719	Groupe & Turner.....	Repairs on boiler.....	153.86
	2720	Redhead & Wellalager.....	Wall paper.....	5.65
	2721	J. D. Seeberger.....	Hose and coupling.....	71.25
	2722	H. R. Page, M. D.....	Medical services.....	5.00
	2723	Des Moines post-office.....	Envelopes.....	16.30
	2724	Bolton Brothers.....	Nails, hardware, and stove.....	140.30
	2725	Pioneer Coal Co.....	Fuel.....	224.10
	2726	J. K. & W. H. Gilcrest.....	Lumber.....	51.77
	2727	Chicago Lumber Co.....	Lumber.....	6.90
	2728	Carter & Hussey.....	Letter-book and specifications.....	9.75
	2729	Ed Wright.....	Salary as Secretary and expenses.....	215.75
	2730	Iowa School Furniture Co.....	Shop work on window frames.....	195.25
	2731	John G. Foote.....	Per diem and expenses Supt. of Finance.....	64.45
	2732	C. R. I. & P. R. R. Co.....	Freight bills.....	12.07
	2733	John G. Foote, Supt.....	Pay-roll.....	4,967.77
	2734	Hopkins & Dickinson Co.....	Axle-pulleys.....	1,310.73
May	2735	Bell & Hackney.....	Salary as Architects.....	250.00
	2736	R. S. Finkbine.....	Salary as Superintendent.....	300.00
	2737	Hopkins & Dickinson Co.....	Axle-pulleys.....	62.93
	2738	C. H. Ward & Co.....	Paints.....	2.00
	2739	Groupe & Turner.....	Engine repairs.....	7.90
	2740	Drake & Stephenson.....	Paint brushes.....	13.85
	2741	Parks & Co.....	Tallow.....	34.56
	2742	W. A. Hammer.....	Kerosene oil and salt.....	4.95
	2743	T. H. Cady & Co.....	Lime.....	77.05
	2744	Frederick Hass.....	Sheet and pig lead.....	84.90
	2745	Bolton Brothers.....	Tools, iron and hardware.....	75.00
	2746	Aug. Yungberg.....	Buckets.....	4.40
	2747	Iowa School Furniture Co.....	Shop work.....	36.63
	2748	Ed Wright.....	Salary as Secretary and expenses.....	215.88
	2749	John G. Foote.....	Per diem and expenses Supt. of Finance.....	64.45
	2750	C. R. I. & P. R. R. Co.....	Freight bills.....	259.66
	2751	Ewing, Jewett & Chandler.....	Lumber.....	513.68
	2752	J. K. & W. H. Gilcrest.....	Lumber.....	14.21
	2753	Des Moines Water Works.....	Water.....	9.73
	2754	Aulman & Turner.....	Engine repairs.....	10.74
	2755	John G. Foote, Supt.....	Pay-roll.....	4,467.92
	2756	Frederick Hass.....	Copper for dome contract.....	5,346.45
	2757	R. S. Finkbine.....	Salary as Superintendent.....	300.00
	2758	John G. Foote.....	Per diem and expenses Supt. of Finance.....	65.45
	2759	Bell & Hackney.....	Salary as Architects.....	250.00
	2760	Ed Wright.....	Salary as Secretary and expenses.....	211.50
	2761	J. K. & W. H. Gilcrest.....	Lumber.....	95.68
	2762	Chicago Lumber Co.....	Lumber.....	114.70
	2763	I. H. Cady & Co.....	Lime and cement.....	317.23
	2764	C. R. I. & P. R. R. Co.....	Freights.....	227.48
	2765	Frederick Hass.....	Copper for dome contract.....	627.87
	2766	Pioneer Coal Co.....	Coal.....	161.66
	2767	Yale Lock Manuf'g Co.....	Sample locks.....	35.43
	2768	Des Moines Times.....	Advertising.....	17.50
	2769	W. & B. Turner.....	Repairing boiler.....	13.80
	2770	Des Moines Brick & T. Co.....	Tiling.....	6.00
June	12771	Bolton Brothers.....	Nails, hardware, and tools.....	137.92
	12772	Iowa School Furniture Co.....	Sawing and dressing lumber.....	13.65
	12773	C. H. Ward & Co.....	Oil and lead.....	65.71
	12774	Frederick Hass.....	Materials for dome contract.....	2,538.45
	12775	John G. Foote, S. of F.....	Pay-roll.....	5,411.45
	12776	Hawkeye Planing Mills.....	Blocks and dressing lumber.....	104.24
	12777	Ewing, Jewett & Chandler.....	Lumber.....	464.04
	27778	C. H. Ward & Co.....	Paints and oils.....	19.08
	27779	Tom Braden.....	Scale.....	84.00
	12780	D. A. Shafer.....	Stone.....	588.65
	12781	C. R. I. & P. R. R. Co.....	Freight bills.....	270.88
	12782	Frederick Hass.....	Copper work.....	9,980.35
	12783	Board of Commissioners.....	Per diem and expenses.....	249.71
	12784	Gilbert Hubbard & Co.....	Wire rope.....	115.25

EXHIBIT "E"—CONTINUED.

Date of voucher.	No. of voucher.	IN WHOSE FAVOR.	ON WHAT ACCOUNT.	AMOUNT.
1881.				
June	17 2785	Jas. E. Osgood & Co.	Advertising	\$ 12.25
	17 2786	S. B. Tuttle	Sewer pipe and cement	14.10
	17 2787	Ham & Carver	Advertising	17.50
	17 2788	Weaver & Maish	Paints, oils and tools	152.82
	25 2789	Bechtel & Manthe	Brick	119.22
July	6 2790	Morris & Daugherty	Brick	1,194.69
	6 2791	Bell & Hackney	Salary as Architects	250.00
	6 2792	R. S. Finkbine	Salary as Superintendent	270.00
	6 2793	John G. Foote	Per diem and expenses, S. of F.	66.10
	6 2794	Ed Wright	Salary as Secretary and expenses	234.63
	6 2795	C., R. I. & P. R. R. Co.	Freight bills	1,231.95
	6 2796	Chicago Lumber Co.	Lumber	180.96
	6 2797	C. H. Ward	Paints and oils	9.70
	6 2798	Bolton Brothers	Nails, iron and hardware	89.43
	6 2799	Hawkeye Planing Mill	Mill work on sash and frames	271.26
	6 2800	Des M. Brick and Tile Co.	Tile for drainage	9.93
	6 2801	Des Moines Water Co.	Water	20.69
	6 2802	Drake & Stephenson	Paints and oils	3.70
	6 2803	Gazette Co.	Advertising	13.00
	6 2804	Iowa State Register	Advertising	24.90
	6 2805	J. K. & W. H. Gilcrest	Lumber	288.10
	6 2806	Chicago Lumber Co.	Lumber	167.22
	6 2807	T. H. Cady & Co.	Lime, cement and fuel	443.98
	6 2808	Ewing, Jewett & Chandler	Lumber	154.22
	7 2809	John G. Foote, Supt.	Pay-roll	6,945.96
	8 2810	A. Robertson	Brick	752.72
Aug.	14 2811	Shackelford & Fredregill	Brick	1,006.84
	2 2812	B. F. Haugh	Dome iron work	5,668.30
	2 2813	John G. Foote	Per diem and expenses, S. of F.	71.25
	2 2814	Bell & Hackney	Salary as Architects	250.00
	2 2815	R. S. Finkbine	Salary as Superintendent	300.00
	2 2816	Carter & Hussey	Letter-heads and blanks	5.50
	2 2817	J. K. & W. H. Gilcrest	Lumber	9.79
	2 2818	Hawkeye Planing Mill	Machine work on sash	272.05
	2 2819	Ed Wright	Salary as Secretary and expenses	244.42
	2 2820	J. D. Seeberger	Manilla rope and clamps	21.80
	2 2821	S. D. Kimbark	Forge	49.50
	2 2822	C. H. Ward & Co.	Oil	28.08
	2 2823	Baker Manufacturing Co.	Nippers and wire	18.26
	2 2824	T. H. Cady & Co.	Lime, cement and coal	407.68
	2 2825	C., R. I. & P. R. R. Co.	Freights	892.49
	2 2826	Walworth Mfg Co.	Gas fittings	459.21
	2 2827	Forest City Stone Co.	Stone for steps	1,050.07
	2 2828	Bolton Brothers	Tools, iron and hardware	145.50
	2 2829	Fred Hass	Copper work	476.98
	2 2830	Chicago Lumber Co.	Lumber	625.69
	2 2831	S. B. Tuttle	Tile and cement	21.40
	2 2832	John G. Foote, Supt.	Pay-roll	6,260.57
	2 2833	Morris & Daugherty	Brick	100.14
	2 2834	Des Moines Water Co.	Water	16.62
	30 2835	R. S. Finkbine	Salary as Superintendent	300.00
	30 2836	Bell & Hackney	Salary as Architects	250.00
	30 2837	Ed Wright	Salary as Secretary and expenses	235.03
	30 2838	Weaver & Maish	Paints, oils and brushes	187.07
	30 2839	The Democrat Co.	Advertising	15.00
	30 2840	Aulman & Turner	Engine repairs	10.50
	30 2841	J. D. Seeberger	Tools and iron	8.66
	30 2842	Fred. Hass	Sheet lead	12.17
	30 2843	N. B. Cooley	Brick	521.04
	30 2844	Fred. Hass	Copper	460.80
	30 2845	Chicago Lumber Co.	Lumber	657.46
	30 2846	Hawkeye Co.	Advertising	25.00
	30 2847	John G. Foote	Per diem and expenses, S. of F.	65.40
	30 2848	Bolton Brothers	Tools, nails and hardware	62.74
	30 2849	S. A. Robertson	Brick	507.57
	31 2850	T. H. Cady & Co.	Cement and lime	666.70
	31 2851	J. K. & W. H. Gilcrest	Lumber	2.88
	31 2852	C., R. I. & P. R. R. Co.	Freight	577.83
	31 2853	D. Carr	Sand	25.50
	31 2854	S. Riggs	Sand	38.75

EXHIBIT "E"—CONCLUDED.

Date of voucher.	No. of voucher.	IN WHOSE FAVOR.	ON WHAT ACCOUNT.	AMOUNT.
1891.				
August 31	2855	John G. Foote, Super....	Pay-roll.....	\$ 7,017.04
Sept.	1 2856	Jones & Mills.....	Hauling.....	176.36
	1 2457	Berg & Rasck.....	Shop work.....	4 00
	2 2458	Carter & Hussey.....	Blank books.....	6 00
	2 2859	W. G. Bagg.....	Brick.....	1,084.05
	2 2460	S. B. Tuttle.....	Portland cement.....	117.00
	2 2861	The Hawk-eye Company....	Advertising.....	8.00
	6 2462	Hawkeye Planing Mill....	Mill work and frames.....	262.04
	9 2463	Ewing, Jewett & Chaudler..	Lumber.....	41.43
	9 2464	Des Moines Water Co.....	Water for August.....	16.85
	10 2865	Board of Commissioners..	Per diem and expenses.....	183.90
	3 2466	W. G. Bagg.....	Brick.....	149.13
October	5 2867	John G. Foote.....	Per diem and expenses, S. of F.....	73.65
	5 2468	N. S. McDonnell & Co.....	Engine repairs and iron work.....	108.09
	5 2869	Jones & Mills.....	Hauling.....	48.69
	5 2470	Argillo Works.....	Fire brick and clay.....	164.80
	5 2871	Frederic Haas.....	Copper work and sheet lead.....	92.79
	5 2872	Clifford Newman.....	Galvanized iron work.....	190.80
	5 2873	Chicago Lumber Co.....	Lumber.....	199.71
	5 2874	C. R. I. & P. R. R. Co.....	Freight bills.....	125.57
	5 2475	Ed Wright, Secretary.....	Sundry bills paid.....	1,427.45
	5 2876	J. Hulehan.....	Hauling.....	159.75
	5 2877	E. I. Wright.....	Salary as Secretary.....	301.00
	5 2878	R. S. Finkbine.....	Salary as Superintendent.....	270.00
	5 2879	Bell & Hackney.....	Salary as Architects.....	250.00
	5 2880	Bolton Brothers.....	Iron, tools and hardware.....	106.29
	5 2481	Hawkeye Planing Mill....	Mill work and frames.....	64.05
	5 2482	J. K. & W. H. Gilcrest....	Lumber.....	103.74
	5 2883	Francis Geneser.....	Brick.....	573.98
	5 2884	R. C. Wynn.....	Kerosine oil.....	3.55
	5 2885	Aulman & Turner.....	Rods and washers.....	39.53
	5 2886	Capital City Gas-light Co..	Lowering gas pipe.....	51.74
	5 2887	D-s Motives Post-office..	Envelopes.....	23.60
	5 2488	T. H. Cady & Co.....	Cement, lime and fuel.....	947.20
	5 2889	For-st City Stone Co.....	Stone-retained per cent.....	989.84
	5 2890	G. W. Morall.....	Whitewash brushes.....	7 00
	5 2891	Davenport Gazette Co.....	Advertising.....	13.00
	5 2892	S. B. Tuttle.....	Portland cement.....	81.00
	5 2893	Hartun Steam Heater Co....	Steam boilers and fronts.....	7,000.00
	7 2894	John G. Foote, S. of F.....	Pay-roll.....	7,972.93
	8 2895	J. D. Seeburger.....	Bronze screws.....	45.20
	13 2896	Hahn & Rhoads.....	Roofing.....	94.16
Nov.	2 2897	S. B. Tuttle.....	Portland cement.....	36.00
	2 2498	Argillo Works.....	Fire clay and brick.....	69.00
	2 2899	Mills & Abdill.....	Detail paper.....	16.16
	2 2900	Berg, Rasck & Co.....	Mill work on sash and frames.....	389.16
	2 2901	T. H. Cady & Co.....	Coal, cement and lime.....	470.47
	2 2902	Chicago Lumber Co.....	Lumber.....	889.53
	2 2903	J. K. & W. H. Gilcrest....	Lumber.....	82.18
	2 2904	Hawkeye Planing Mill....	Mill work on sash and frames.....	31.47
	2 2905	R. S. Finkbine.....	Salary as Superintendent.....	300.00
	2 2906	Bell & Hackney.....	Salary as Architects.....	250.00
	2 2907	Ed Wright.....	Salary as Secretary.....	300.00
	2 2908	John G. Foote.....	Per diem and expenses, S. of F.....	63.40
	2 2909	Ed Wright, Secretary.....	Cash paid for material.....	341.18
	2 2910	C. R. I. & P. R. R. Co.....	Freights.....	839.66
	2 2911	Bolton Brothers.....	Nails, screws and iron.....	111.52
	2 2912	Drake & Stephenson.....	Brooms, sponges and lampblack.....	3.97
Dec.	2 2913	Bell & Hackney.....	Salary as Architects.....	250.00
	2 2914	R. S. Finkbine.....	Salary and expenses as Superintendent.....	317.50
	2 2915	Ed Wright.....	Salary as Secretary.....	300.00
	2 2916	John G. Foote.....	Per diem and expenses, S. of F.....	65.00
	6 2917	Jones & Mills.....	Drayage.....	39.43
	6 2918	Pioneer Coal Company.....	Fuel.....	7.40
	6 2919	Capital City Ice Co.....	Ice for season.....	9.50
Total.....				\$ 125,594.43

EXHIBIT "F."

General statement of cash received in the year 1881, and to what class credited.

ARTICLES.	TO WHAT CLASS CREDITED.	AMOUNT.
Spawls sold.....	Carroll county stone.....	\$ 3.50
Stone sold.....	Ste. Genevieve stone.....	13.51
Forest City stone sold.....	Stone.....	27.04
Use of wagon.....	Tools.....	\$ 2.00
Old steel points and files sold.....	Tools.....	9.85
		11.85
Old zinc sold.....	Patterns.....	1.00
Cuttings sold.....	Lumber.....	1.80
Bridge and ties sold.....	Railroad.....	115.27
Brick sold.....	Brick.....	3.00
Fixing Railroad Commissioners' office.....	Carpenter work.....	11.30
Freights refunded.....	Heating and ventilating.....	1.10
Not called for on pay-roll.....	Stone cutting.....	3.80
Not called for on pay-roll.....	Iowa City quarry.....	4.87
Not called for on pay-roll.....	Rubbing stone.....	4.10
Not called for on pay-roll.....	Extra handling stone.....	3.75
Not called for on pay-roll.....	Wrought-iron work.....	2.62
		\$ 208.51
Amount previously reported.....		1,906.14
Total.....		\$ 2,114.65

EXHIBIT "G."

Classified statement of expenditures from December 1, 1880, to November 30, 1881.

ON WHAT ACCOUNT.	AMOUNT.
Excavation and drainage.....	\$ 2,685.86
Sand.....	136.30
Concrete, labor on.....	498.00
Printing and advertising.....	221.80
Patterns and models.....	156.75
Water.....	70.46
Iowa City quarry.....—4.87	
Cash from sales of rejected material.....	208.51
Board of Commissioners.....	961.36
Iron and steel.....	43.78
Cast iron work.....	30.12
Lime.....	477.90
Carroll county stone.....	4.20
Ste. Genevieve stone.....	4,272.20
Sandstone cutting.....	686.30
Rubbing stone.....	2,362.80
Accidents.....	11.75
Extra handling stone.....—3.75	
Brick-masonry on superstructure.....	7,906.28
Stone-setting on superstructure.....	2,831.88
Paints and oils.....	605.73
Roofing and guttering.....	22,178.20
Terra cotta work.....	1,137.10
Salaries.....	11,537.15
Expenses.....	353.38
Machinery and tools.....	1,503.30
Heating and ventilating.....	10,057.97
Painting.....	913.08
Carpenter work.....	11,668.89
Lumber and timber.....	6,471.83
Railroad.....—27.09	
Fuel.....	937.43
Glass.....	53.33
Stone—limestone and granite.....	4,436.66
Boiler-house, common labor on.....	76.55
Nails and hardware.....	2,011.65
Stone cutting—limestone and granite.....	18,382.99
Wrought iron work.....	8,326.69
Gas-fitting.....	459.66
General labor.....	1,137.17
Cement.....	3,188.97
Brick.....	6,866.17
	\$35.71
Less reduction from sales and charged to cash.....	35.71
Total.....	\$ 135,834.43

EXHIBIT "H."

Classified statement of expenditures from the commencement of the work to November 30, 1881.

ON WHAT ACCOUNT.	AMOUNT.
Plans	4,276.47
Excavation and drainage	19,174.83
Cistern	1,512.12
Sand	7,110.05
Repairs on first foundation	52,343.76
Stone masonry	14,711.21
Brick masonry	7,789.80
Concrete, labor on	6,594.50
Printing and advertising	2,859.10
Patterns and models	4,105.69
Water	1,563.41
Rubble masonry	4,765.97
Iowa City quarry	66,853.23
Brick work, basement	17,100.37
Stone-setting, basement	6,149.37
Cash	2,114.65
Board of Commissioners	18,202.06
Water pipe and meter	806.67
Iron and steel	684.11
Cast iron work	3,292.47
Lime	6,147.37
Carroll county stone	139,684.00
Sta. Genevieve stone	147,491.10
Sandstone cutting	207,413.79
Rubbing stone	26,095.01
Accidents	292.18
Extra handling stone	2,244.46
Brick masonry on superstructure	88,899.60
Stone-setting on superstructure	43,744.04
Paints and oils	1,324.47
Roofing and guttering	67,025.43
Terra cotta work	3,893.68
Salaries	111,253.26
Expenses	3,287.95
Machinery and tools	28,761.49
Lot and sewer	9,000.59
Turrets—copper work	22,205.27
Heating and ventilating	12,061.10
Painting	1,228.45
Carpenter work	28,914.05
Lumber and timber	42,450.13
Railroad	16,475.63
Fuel	7,150.07
Cleaning and pointing	236.77
Glass	519.13
Marble work	6.15

EXHIBIT "H"—CONTINUED.

ON WHAT ACCOUNT.	AMOUNT.
Plumbing	\$ 300.00
Stone—limestone and granite	132,532.23
Boiler-house, common labor on	875.75
Nails and hardware	3,305.58
Stone-cutting, limestone and granite	133,138.86
Wrought iron work	122,708.95
Gas-fitting	459.66
General labor	5,317.79
Cement	45,315.42
Brick	130,179.63
Total	\$ 1,834,553.88

EXHIBIT "I."

RECAPITULATION.

Condensed statement of expenditures and appropriations.

Chapter 110, Laws of the Thirteenth General Assembly.....	\$	150,000.00	
Chapter 85, General and public laws of the Fourteenth General Assembly, being \$100,000 for the year 1872, and \$125,000 for each of the years 1873, 1874, 1875, 1876, 1877, 1879, 1880 and 1881.....		1,225,000.00	
Chapter 68, Local laws of the Fifteenth General Assembly.....		125,000.00	
Chapter 151, Laws of the Sixteenth General Assembly.....		250,000.00	
Chapter 138, Laws of the Seventeenth General Assembly.....		75,000.00	
Chapter 138, Laws of the Seventeenth General Assembly for lot and sewer—special appropriation.....		10,000.00	
			\$1,835,000.00

EXPENDITURES.

Exhibit "A." Classified statement of the aggregate expenditures to October 31, 1879.....	\$	1,576,408.50	
Exhibit "B." General statement of expenditures from November 1, 1879, to November 30, 1880.....		122,810.95	
Exhibit "E." General statement of expenditures from December 1, 1880, to November 30, 1881.....		135,834.43	1,834,553.88
Balance unexpended November 30, 1881			\$ 446.12
Balance general appropriation unexpended. \$	46.71		
Balance special appropriation for lot and sewer unexpended.....	399.41		
	\$	446.12	\$ 446.12

NUMBER FOUR.

REPORT OF THE ARCHITECTS.

ARCHITECTS' OFFICE, NEW CAPITOL, }
DES MOINES, IOWA. }

To the Board of New Capitol Commissioners:

GENTLEMEN—In presenting for your consideration our third biennial report upon the construction of the New Capitol, we are able to see in practical execution the parts of the same which have occupied our attention, chiefly since the date of our last report. During this time, the work performed gives evidence of the most careful execution and faithful following of the plans. It is a source of much gratification to us, as we have seen from day to day the developing and completing of designs that we have studied with a view of gaining true symmetry and outline of proportion. With the completion of the main central dome, and the approaches to the building, we are enabled to see, what has heretofore been seen only in the imagination and upon paper, the exterior of the building completed. Whether we have succeeded in obtaining what was sought in our designs we leave for others to decide, feeling confident that those who are the most capable of criticising the building as an architectural design, will agree with us that we have not altogether failed in our efforts. Upon the whole, the work has been executed thus far within the amounts estimated for each class of work, notwithstanding, prices of both labor and material have fluctuated very materially in value. We feel that no small factor in the results already attained, has been the careful consideration by the Board of all the details of the work in advance of its execution, and it will be apparent to any one capable of appreciating the best interests of the building, that this consideration, given by your Board to our plans, has enabled you to more fully understand our motives, both in design and in the use of materials, and that we have aimed at the best possible results for the good of the building. That mistakes have occurred, we do not dispute—they have occurred in other buildings before our time, and the architect who would claim to be proof against error in judgment and figures, gives the best of evidence of not having had an opportunity to do so.

The building stands now practically enclosed, and ready for the finishing of the interior. Here again, we desire to call the attention of the Board to the importance of employing only such material as shall

be durable and consistent with the exterior already completed. In our judgment, no more serious mistake could be made, than to put into the interior finish, a class of materials easily defaced, perishable, and only temporary. Nothing has been more justly criticised by the people of the State of Illinois, than the perishable materials employed as interior finish for their new capitol. We do not wish to be understood as advocating an elaborate class of finish, but such as shall be durable, consistent, and satisfactory in the end.

As your architects, therefore, it becomes our duty to recommend only materials which shall be appropriate and durable, without experimenting in uncertainties, and the employment of such labor as shall give the results desired. Experience heretofore obtained shows that we will obtain the most satisfactory results, in the branches of the work yet to be executed, by employing men by the day to work for the direct interests of the State under the direction of the Superintendent. Contractors, accustomed to ordinary work in plastering, would be lost in executing the class of work that should be performed under this head. Also, in laying the tiling men should be employed to work for the State instead of the contractor, as first-class work can only be obtained in this way. Again, when it comes to the question of painting the walls and ceilings, and of finishing the wood work, the objections to giving the work to the lowest bidder, by contract, are intensified—only artizans and skilled specialists, with a reputation at stake, and in the employ of the State, should be allowed to work upon this branch of interior finish. This, in our judgment, is true economy and the only way to obtain work that should be the final finishing of the New Capitol.

We, therefore, believe it all important that a way should be devised by which the Board can be allowed discretion in these important matters, so vital to a successful termination of the work. Regarding the materials that should form the interior finish, we recommend to the Board that the plastering be done with cinders, properly ground and mixed with plaster of paris, finishing with a sanded surface to receive the painting. The lath used upon all the ceilings and bracketings should be halved, and nailed to break joints. The floors of corridors, rotundas, vaults, and principal offices outside of the counters, the library, and water-closets and other parts used by the public, should be laid with marble, or encaustic tiling. Marble mantels should be constructed of special designs in keeping with the finish of all the different offices. The wainscoting, also, of the principal offices, corridors, House and Senate Chambers, and the principal stairs from principal to House and Senate floor, should be of marble. The window-casings, doors, and other finish should be in hard wood finishing, the natural colors of the wood. The cornices and embellishments of the interior of dome should be done in light metal work, while the cornices of the principal rooms and offices should be in stucco, with embellishments painted in durable colors. The hardware throughout should be of bronze of the most durable and substantial make. The subject of furniture is one which can scarcely be considered apart from the inside finishing. While it is in no sense a part of the building, it is not difficult to see that furniture, in the general sense of the term, and now in market for general use throughout the country, would be

out of keeping with the finish of nearly all the different rooms. The necessities and requirements of each department of State should have furniture designed and constructed suitable for its workings, and consistent with the finish of rooms forming the department. The kinds of wood entering into counters, desks, chairs, cases and other furniture; the colors in carpetings, window curtains, and screens, should be especially selected to blend with the finish of the rooms, and the painted walls and ceilings. In many important public buildings, this subject has been wholly overlooked, and the furnishing left to parties entirely without taste or judgment in such matters, thus sacrificing, in reality, the effects produced by architects and artisans combined.

The question of when the New Capitol is to be completed is one to be considered at this time, for the purpose of determining the system under which the work should be advanced to that desirable end. Upon this question we cannot do better than to quote our late predecessor, Mr. Piquenard, who, in his report to your Board for the years 1872 and 1873, submitted the following: "I consider it a part of my duty as the Architect of the building, to recommend your Board to call the attention of the next General Assembly, through the Governor, to the fact, that it would be to the best interests of the State to have an appropriation sufficient to push the work with more force and vigor. The general expense will be the same per year if we do work to the amount of \$300,000 instead of \$125,000."

Most respectfully submitted, by

BELL AND HACKNEY,
Architects of the New Capitol.

NUMBER FIVE.

REPORT OF COMMITTEE ON LIGHTING THE BUILDING AND
GROUNDS WITH ELECTRICITY.*To the Board of New Capitol Commissioners:*

GENTLEMEN—Your committee appointed to investigate the subject of lighting the new Capitol by electricity, submit the following report:

We have corresponded with the different manufacturers of electric lighting apparatus with a view of gaining a full description in detail of each different system, and giving each manufacturer or electrician an opportunity to set forth his claim of superiority in any particular that he chose. The subject being a new one, your committee have, so far, been unable to determine which one of the different apparatus manufactured or patented is the best, or nearest to what may be termed successful lighting. We find that none are without serious objections, such as the unsteadiness of the light, and its intensity, or dazzling effect upon the eyes. So far these objections have not been overcome, and while the principal buildings of the large cities are employing electric light, the question is still an open one whether the light can be employed throughout such a building as our new Capitol and successfully compete with gas in all its details. This question we believe can best be solved by those who have used the light, and who have had the opportunity of studying its workings and computing its cost and service. As a committee, we do not believe it possible to dispense with gas, and the building should, in our opinion, be prepared for gas throughout, as the expense is small, and at such time as the electric light is perfected so as to replace gas it can easily be employed in the different parts of the building.

The information we have secured so far leads us to believe that the hall of representatives and senate chamber, the large library, corridors, inside of dome, the lantern of dome, and grounds, can be successfully and economically lighted with electricity. The apparatus can readily be placed in the boiler-room, where the power to run the engine is located, and the wires run to the different lamps located properly to light the different apartments mentioned.

For illuminating purposes it would seem desirable to light the departments mentioned by this means, if at the time that the light shall become necessary for use in the building it shall be found both economical and practical in its operations. Your committee feel that the efforts being made by the different inventors of electric light will eventually result in success, and having the subject under advisement,

the cost of the entire apparatus and its utility should be carefully compared with gas, and also the cost of maintaining it from year to year. When it shall become necessary to put the lighting apparatus in the building, we believe that a personal examination of the different lights in use will be the surest mode of obtaining the information necessary to decide as to the merits of the different systems of electric lighting.

We herewith submit a statement from one of the manufacturers of electric lighting apparatus, after having received from us a description of the building: "It will, without doubt, require not less than 1,000 lamps of 16 candle power, and with that number as a basis we would make the following statement: Cost of engine and boiler, dynamo machine, lamps, sockets, and all wire, and other apparatus necessary for supplying a current for 1,000 lamps, each 16 candle power, \$18,000."

All of which is most respectfully submitted.

CYRUS FOREMAN,
JOHN G. FOOTE,
BELL & HACKNEY,
Committee.

NUMBER SIX.

REPORT OF COMMITTEE APPOINTED TO CONTRACT WITH
THE CITY OF DES MOINES FOR THE USE OF THE CITY
SEWERS.

JUNE 17, 1880.

To the Board of Capitol Commissioners:

GENTLEMEN — The undersigned committee, appointed February 20, 1880, to contract with the city of Des Moines for the use of the city sewers, for the sewerage of the Capitol and premises, report: That they submitted the matter to Attorney-General McJunkin, who prepared a contract, and advised us that it was necessary for the city council of Des Moines to pass an ordinance authorizing such contract to be made. We submitted the contract and the opinion to the committee of the city council. We herewith present a certified copy of an ordinance authorizing a contract with the Capitol Commissioners, together with the draft of contract agreed on by your committee and the committee of the city council.

It will be seen that the amount to be paid said city is blank in the contract. We would suggest that your committee be authorized to fill said blank with such sum as may be agreed on with the city, provided it does not exceed the amount of the estimated cost of said sewer if built solely for the use of the Capitol, which estimate is attached; and that when said contract is completed, as above, the President and Secretary of the Board of Commissioners be authorized to execute said contract.

PETER A. DEY,
R. S. FINKBINE,
Committee.

The report was approved, and the committee directed to complete the contract as recommended by the report.

ESTIMATED COST OF A SEWER FROM THE CAPITOL GROUNDS
TO THE DES MOINES RIVER, FOR THE SOLE USE OF THE
CAPITOL.

3200 lineal feet of 18-inch sewer	\$ 2,780.00
40 lineal feet of 18-inch iron pipe.....	220.00
8600 yards excavation, at 25 cents	900.00
Traps and vents	110.00
Laying pipe.....	325.00
Rip-rap to secure iron pipe	75.00
Contingencies	440.00
Total	\$ 4,850.00

R. S. FINKBINE, *Superintendent.*

AN ORDINANCE authorizing the making of a contract between the city of Des Moines and the Board of Capitol Commissioners of the State of Iowa, for the purpose of drainage and sewerage of the new Capitol building and grounds.

SECTION 1. *Be it ordained by the City Council of the city of Des Moines, Iowa,* That the Mayor and Sewer Committee be hereby authorized to enter into a contract with the State of Iowa, or the Board of Capitol Commissioners of the State of Iowa, for the use of the sewers of the city of Des Moines, by the State of Iowa, for the purpose of drainage and sewerage of the new Capitol building and grounds, upon the payment of such compensation therefor as may be agreed upon by them.

I, W. D. Christy, City Clerk, do hereby certify that the foregoing ordinance was passed June 11, 1880, and published in the *Daily State Leader* June 14, 1880.

W. D. CHRISTY, *City Clerk.*

[SEAL.]

SEPTEMBER 7, 1880.

Mr. Finkbine submitted the following report, which was read, approved, and ordered on the record:

Board of Capitol Commissioners:

The committee appointed at the June meeting of this board, to confer with the city council, would respectfully report: That on the tenth of July they made the contract herewith submitted with the Mayor and Committee on Sewerage, which was duly signed by the President of this board; that on the first day of September, the sewer having been completed in accordance with the contract, and all the provisions of the same having been complied with, a State Auditor's warrant for \$4,850 was issued to the city, and the receipt therefor by the City Treasurer appended to the contract.

All of which is respectfully submitted.

R. S. FINKBINE,
PETER A. DEY,
Special Committee.

DES MOINES, IOWA, July 22, 1880.

HON. JOHN H. GEAR, *President Board of Capitol Commissioners:*

The committee appointed at the last meeting of the Board to confer with the city council of Des Moines, or a committee thereof, in reference to the amount to be paid said city by the Capitol Commissioners, for the use of the city sewers, hereby report,

That they have agreed on the sum of \$4,850 as the amount to be paid, and present to you the contract agreed on with the city authorities for execution, as provided in the resolution of the Board of Commissioners, adopted June 17, 1880.

R. S. FINKBINE,
For the Committee.

CONTRACT.

WHEREAS, The Board of Capitol Commissioners of the State of Iowa are, by chapter one hundred and twelve (112), of the acts of the Eighteenth (18) General Assembly of said State, empowered to contract with the city of Des Moines, for the use of the sewers of said city, for the purpose of the drainage and sewerage of the new Capitol building; and,

WHEREAS, The city council of said city of Des Moines, by an ordinance passed on the eleventh day of June, A. D. 1880, authorized the mayor and sewer committee of said city to contract with the said Board of Capitol Commissioners, whereby said city, in consideration of the sum of money, to be, by said mayor and sewer committee, and said Capitol Commissioners, agreed upon, to be paid to said city, in accordance with the provisions of said chapter one hundred and twelve, will furnish to said State of Iowa the necessary sewerage and drainage for the new Capitol building and premises, from the east side of Ninth Street, and through the intercepting sewer to the Des Moines River.

Therefore, *know all men by these presents*, that, in consideration of the foregoing premises, and the sum of forty-eight hundred and fifty (\$4,850) dollars, to be by the State of Iowa, paid through said Board of Commissioners as hereinafter stated, the said city of Des Moines hereby agrees to furnish to the State of Iowa the necessary and proper sewers for the sewerage and drainage of the said new Capitol building and grounds, through the sewers of said city, from the east side of Ninth Street, through Locust Street and the intercepting sewer to the Des Moines River; and to perpetually keep the same in repair for the drainage of said premises, without any other or further cost or expense to said State of Iowa. And that in consideration of which the said State of Iowa, through said Board of Capitol Commissioners, hereby agree to pay said city of Des Moines the sum of forty-eight hundred and fifty dollars, the same to be paid when said sewers shall be constructed and in proper condition for use.

In testimony whereof the mayor of said city, and its sewer committee, and said Capitol Commissioners, have hereunto fixed their signatures this tenth day of July, A. D. 1880.

WM. H. MERRITT, *Mayor.*

M. H. KING,
C. P. HOLMES, } *Committee on Sewers.*
J. J. WILLIAMS, }

JOHN H. GEAR,
Governor and ex officio President Board of Commissioners.

ATTEST:

ED WRIGHT, *Secretary Board of Capitol Commissioners.*

Received, Des Moines, September 1, 1880, of the Capitol Commissioners, a State Auditor's warrant for forty-eight hundred and fifty dollars, as provided in the foregoing contract.

J. C. PAINTER,
City Treasurer.

The original contract was delivered to the Secretary of State, and is on file in his office.

SEVENTH BIENNIAL REPORT
OF THE
BOARD OF COMMISSIONERS
OF THE
IOWA HOSPITAL FOR THE INSANE
AT
INDEPENDENCE,
TO THE
NINETEENTH GENERAL ASSEMBLY.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY. 1882

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.

REPORT.

To the Honorable, the General Assembly of the State of Iowa:

THE Commissioners appointed by the provisions of an act of the General Assembly, entitled, an "act to permanently locate and to provide for the erection of an additional institution for the insane at Independence," would respectfully submit a report of their proceedings since the date of their last report, with a report of the Superintendent of Construction and the exhibit of the Treasurer of the Board giving a detailed statement of the expenditure of the balance of \$105.46 on hand November 25, 1879, as well as that of the appropriations of the Eighteenth General Assembly.

The Eighteenth General Assembly appropriated \$27,000 for finishing and furnishing the third and fourth sections of the south wing of the Hospital, which were then under roof. The Commissioners, after having advertised, as provided by law, for proposals for plastering these two sections, let the contract in April, 1880, to Jacob Brandle for \$1,980.

In the same month they contracted with the Independence Manufacturing Company to furnish the window frames for these sections for \$860; also, with the same company, at the same time, for the doors and window sash for \$925, and for the door frames and machine work done on the lumber used in finishing the inside for \$475.

At the same time they contracted with Wm. Uhren for grounding, deafening, setting joists and frames for \$410; with the same party for doing the carpenter work in finishing the inside, \$1,040.

All the other materials used in finishing and furnishing these sections were purchased in various places of parties who offered to furnish them at the lowest price, and all other labor necessary to complete the work was employed by the day.

Three of the wards in these sections were finished in December, 1880, but the fourth one was not completed until the following spring.

After completing the building the Commissioners found that they

had not money enough left to purchase sufficient furniture to furnish it so that it could be occupied. As there was a pressing necessity for more room to accommodate the insane of that part of the State who are entitled to treatment in this Hospital, the Trustees of the institution paid out of their contingent fund \$1,341.99 for furniture. This expenditure enabled them to occupy the building at once instead of waiting some sixteen months until the General Assembly would meet and make an appropriation for this purpose. We believe this action of the Trustees will meet with your hearty commendation and approval.

Chapter 122 of the acts of the Eighteenth General Assembly made appropriations as follows: for sewerage, \$1,500; for constructing a well, \$1,000; for furnishing an additional supply of water to be expended with the consent of the Executive Council, \$2,500; and for plastering the basement, \$500; but the act did not provide whether the Board of Trustees, or Commissioners, should draw the money so appropriated from the State treasury and expend it for the purposes named in the act. The Board of Trustees requested the Commissioners to expend the money so appropriated, which they consented to do.

The Commissioners, after a thorough examination of the premises, were convinced that the expenditure of \$1,000, in the construction of a well, would secure but little, if any, additional supply of water for the use of the Hospital. They were fully convinced that the only sure method of securing such an additional supply with the means at their command would be to construct a reservoir which could be filled from the surplus water obtained from the source of the present supply during the rainy season.

Knowing that more water was absolutely necessary to save the building in case of fire, and for the use of the Hospital in a dry time, than can be obtained from the present source of supply, they have constructed a reservoir of a capacity of about 15,000 barrels, and have used the money appropriated for the well and to furnish an additional supply of water to pay for it. It cost \$365.62 more to construct it than the amount of those appropriations, which the Board of Trustees has paid. The sewer, as far as built, was constructed of brick, in an oval shape, thirty by twenty-four inches in diameter. To continue it of this size and built in the same way would be expensive; so the Commissioners consented to the trial of the experiment of disposing of sewage by a method which is in successful operation in several places in this country. They had a stone tank of a capacity of 1,000 barrels constructed at the mouth of the sewer, into which all the sewage is

emptied. The solid part of the sewage is retained in this tank, while the liquid part is distributed through the ground by means of drain tiles laid a few feet below the surface.

As Mr. Josselyn says, in his accompanying report, this does not work satisfactorily, but he thinks with some changes it may be made to do so. If, however, it should not, there will be but little lost in the experiment, as the drain tile can be taken up and used in draining the farm, and the tank can be used in separating the solid from the fluid matter of the sewage so that a pipe much smaller and less costly than the sewer so far constructed could be extended to take off the fluid part, while the solid retained in the tank can be used to fertilize the land belonging to the farm.

The \$500 appropriated for plastering the basement has all been expended in that work.

Although the building of this Hospital was commenced more than twelve years ago, it is still unfinished. Two more sections of the south wing remain to be erected to complete the building according to the original plan. We believe that the absolute necessity for more room to accommodate the insane of the State, demands that you should make an appropriation at your present session sufficient to build those two sections. The Hospital is very incomplete without them for want of room to properly classify the patients so that the greatest benefit may be attained in their treatment. One turbulent patient in a ward may greatly retard the recovery of all the others in that ward. This is a strong additional reason why the completion of the Hospital should not be postponed any longer.

We estimate that it will cost \$75,000 to do this work. We would suggest that the stone necessary to be used in the work might be quarried and cut ready for use by the prison labor at the Anamosa penitentiary. If this should be deemed advisable the law providing for it should be so specific in its provisions as to leave no chance for any misunderstanding between the prison authorities and the Building Commissioners of the Hospital.

We would also recommend that an appropriation be made for building the portico over the front entrance; also, for pointing up the outside stone work of the building.

At the meeting of the full Board, held November 1, 1881, the committee appointed to examine the Treasurer's accounts and vouchers for the biennial period made the following report:

INDEPENDENCE, IOWA, November 1, 1881.

To the Commissioners for building the Iowa Hospital for the Insane at Independence:

GENTLEMEN—Your committee to whom was referred the matter of examining the accounts and vouchers of Geo. W. Bemis, Treasurer of this Board, beg leave to present the following report:

We find that Treasurer Bemis had on hand, December 1, 1879, the date of his last report.	\$ 105.46
That he has received from the appropriations made by the Eighteenth General Assembly the following amounts, to-wit:	
For finishing and furnishing the third and fourth sections of the south wing.	27,000.00
For sewerage.	1,500.00
For constructing well.	1,000.00
For additional water supply.	2,500.00
For plastering basement.	500.00
	<hr/>
	\$32,605.46

We find that he has disbursed from time to time by order of the Board the following amounts; to-wit,

For finishing and furnishing the third and fourth sections of the south wing.	\$27,000.00
For sewerage.	1,500.00
For constructing well.	1,000.00
For additional water supply.	2,500.00
For plastering basement.	500.00
For constructing telephone.	105.46
	<hr/>
	\$32,605.46

And that his vouchers correspond with his disbursements.

All of which is respectfully submitted. Witness our hands this first day of November, 1881.

A. G. CASE,
E. G. MORGAN,
Committee.

The appropriation made by the Eighteenth General Assembly being all expended in the early part of this year the Board of Commissioners discontinued the pay and services of the Superintendent of Construction on the first of March, 1881.

JNO. H. GEAR,
ALMON G. CASE,
ERASTUS G. MORGAN,
GEO. W. BEMIS,
Commissioners.

Independence, November 1, 1881.

TREASURER'S REPORT.

A detailed statement showing the expenditures of the balance on hand December 1, 1879, and of the appropriations made by the Eighteenth General Assembly for building and furnishing:

By cash paid Commissioners, Secretary, and Treasurer.....	\$ 1,717.90
By cash paid Superintendent.....	2,450.21
By cash paid for lumber.....	1,558.29
By cash paid for glazing.....	289.37
By cash paid for radiators.....	1,249.45
By cash paid for iron sash.....	865.53
By cash paid for window guards.....	737.99
By cash paid for telephone.....	139.77
By cash paid for blacksmithing.....	3.00
By cash paid for printing.....	27.50
By cash paid for lime.....	114.51
By cash paid for wire lath.....	469.43
By cash paid for candles.....	1.05
By cash paid for pails.....	3.20
By cash paid for furnishing.....	715.50
By cash paid for hardware.....	999.06
By cash paid for plastering.....	1,972.20
By cash paid for brick.....	581.10
By cash paid for pipe, fittings, and castings.....	1,606.38
By cash paid for paints, oil, etc.....	267.51
By cash paid for carpenter work.....	1,471.60
By cash paid for cutting stone.....	41.37
By cash paid for freight.....	936.84
By cash paid for sand.....	214.41
By cash paid for stucco.....	137.05
By cash paid for stone.....	44.40
By cash paid for galvanized iron work.....	403.89
By cash paid for door and window frames.....	860.00
By cash paid for doors and sash.....	953.59
By cash paid for machine work.....	625.02
By cash paid for plumbing fixtures.....	397.22
By cash paid for glass.....	378.74
By cash paid for hauling.....	19.70
By cash paid for registers.....	324.80
By cash paid for slate and tile.....	344.92
By cash paid on pay-rolls.....	4,174.14
By cash paid for postage and stationery.....	8.82
	<u>\$27,105.46</u>

To appropriation Eighteenth General Assembly.....	27,000.00
To balance date of last report.....	105.46
	<u>\$27,105.46</u>

Detailed statement showing the expenditure of the appropriations made for constructing a well and for an additional supply of water used in constructing a reservoir.

By cash paid for cement.....	\$ 908.31
By cash paid for stone.....	313.87
By cash paid for sand.....	115.29
By cash paid for breaking stone.....	19.50
By cash paid for repairing road scrapers.....	5.50
By cash paid for lumber.....	438.27
By cash paid for iron pipe.....	260.02
By cash paid for freight.....	195.42
By cash paid for glass.....	13.95
By cash paid for hardware.....	21.56
By cash paid for lime.....	47.20
By cash paid for tarred paper.....	32.24
By cash paid for completing bottom of reservoir.....	143.64
By cash paid on pay-rolls.....	985.23
	<u>\$ 3,500.00</u>

To appropriations Eighteenth General Assembly\$ 3,500.00

Detailed statement showing the expenditures of the appropriations made for sewerage.

By cash paid for freight.....	\$ 212.20
By cash paid for sewer pipe.....	236.91
By cash paid for sand.....	50.88
By cash paid for cement.....	122.40
By cash paid for drain tile.....	225.53
By cash paid for water gate stems.....	2.50
By cash paid for lumber.....	94.95
By cash paid for repairing sewer.....	3.08
By cash paid on pay-rolls.....	501.55
	<u>\$ 1,500.00</u>

To appropriation of Eighteenth General Assembly\$ 1,500.00

Detailed statement showing the expenditure of the appropriation made for plastering basement.

By cash paid for plastering material.....	\$ 29.75
By cash paid for wire lath.....	284.24
By cash paid for freight	9.80
By cash paid plasterers.....	176.21

\$ 500.00

To appropriation of Eighteenth General Assembly.....\$ 500.00

November 1, 1881.

GEO. W. BEMIS, *Treasurer.*

REPORT OF SUPERINTENDENT OF CONSTRUCTION.

To the Commissioners for building the Iowa Hospital for the Insane at Independence:

GENTLEMEN—I respectfully submit to you the following report of the progress of the work done on the Hospital buildings since December 1, 1879:

As only a small proportion of the amount asked for of the Eighteenth General Assembly was appropriated, the only work we were enabled to do on the building was to finish section three and a portion of section four, ready for use; to construct a reservoir; and to extend the sewer.

As sections three and four were only partially inclosed the year before, contracts were made in the spring of 1880 for furnishing the window frames and sash with the Independence Manufacturing Co., for the iron guards with T. E. Barnum, of Detroit, and with D. M. Meeker & Son for the iron sash; the glass being bought of the Rock Island Glass Co. and set by E. King.

The brick and other mason work necessary to preparing the building for plastering was done by the day.

Instead of using brick arches between the iron beams, plaster of paris and coarse sand and gravel were used and found to answer a good purpose, being much cheaper.

The contract for plastering the three wards in sections three and four and the ward in the fourth story of section four was awarded to J. Brandell.

The whole of the carpenter work, both for the grounding and deafening, as also for laying floors, putting up finish, hanging doors and sash, etc., was done by Wm. Uhren by contract; some odd jobs in the basement being done by the day.

The labor required in putting in the steam heating apparatus and plumbing was done by the day, most of the material being furnished by A. Y. McDonald, of Dubuque, and the I. L. Mott Iron Works of New York.

The work was completed on the lower three wards by December;

the fourth ward was not occupied until the following spring. An inclosed reservoir has been constructed capable of containing 15,000 barrels, and connected with the steam pump in the engine-room.

It was thought best instead of extending the sewage any further from the building to try and distribute it over the land east of the entrance gate. For that purpose a stone tank was built capable of holding 1,000 barrels of sewage, and pipes laid under ground and connected with the tank, the tank to collect and hold the heavier matter. Before the plan will give entire satisfaction, two or more of Field's flushing tanks should be connected with the general tank and some alterations made in the drain tile; also, an additional amount be laid down.

There are still two sections to be built to complete the whole building as originally contemplated on the plan. Plans were prepared introducing some changes, which I think will add materially to the capacity and convenience of those sections, and were adopted by the Board.

More cistern capacity is needed; also a pressure fan. The portico to the front entrance ought to be built, as well as provision made for pointing up the parts of the building not so done. Stone steps, iron railings and crestings are also needed to complete the whole work.

Very respectfully yours,

GEO. JOSSELYN, *Superintendent of Construction.*

REPORT
OF
COMMISSIONER OF IMMIGRATION

TO THE
GOVERNOR,

From May 1, 1880, to Nov. 1, 1881.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.

66-111-10000
66-111-10000

66-111-10000
66-111-10000

REPORT.

SIR—For your information I have the honor to submit the following report of transactions in the office of Commissioner of Immigration for the State of Iowa, from the date of the creation of the office, May 1, 1880, to November 1, 1881.

Chapter 168, laws of the Eighteenth General Assembly, creating the office of Commissioner of Immigration, made an appropriation of \$5,000 a year for two years, to be expended in showing to the people of the United States the natural advantages and resources of the State of Iowa.

Under this law I was appointed Commissioner, and entered upon the discharge of the duties of the office May 1, 1880.

The law confines the work of the Commissioner to the United States, and during the first months of my service, I was constantly called upon to explain to interested parties that drafts could not be made upon the appropriation to be used in foreign countries.

Early in the first year of my service I arranged for the holding of an immigration convention at Sheldon, O'Brien county. The convention was held June 22, 1880, and was attended by representative men of the northwestern part of the State, among whom were many directly interested in the development and settlement of the State. The proceedings of the convention were published under the title of "Information for the Home-seeker," and widely distributed.

It early became apparent that the work in my department must be conducted on the cooperative plan, and it has been my aim to interest as many as possible in spreading information in regard to Iowa, and to assist such to convenient printed matter for distribution. The real estate dealers and agents, including the land commissioners of the leading land-grant railroads, have been my most serviceable allies.

I have made two separate editions of an auxiliary sheet, two pages of which have been filled with matter in regard to the State at large, accompanied with a map, which I have furnished in quantities to suit

to such as would fill the reverse pages with matter pertaining to their localities, print and circulate. Of these papers I have furnished four hundred and twenty-two thousand, which have been furnished to one hundred and seven agents, and been widely distributed throughout the country. The chief point to be looked to in the getting out of immigration matter is to secure its proper distribution, and I am satisfied from my experience that the plan adopted by me of issuing these auxiliary sheets and cooperating thus with the interests directly concerned in attracting immigration and capital to the State is the best yet devised. Of course it does not cover all the ground, but it is an excellent means of bringing immediately to the attention of the home-seeker the information he most desires. Each party thus becoming personally interested in the circulation of the matter has his distinct channels of operation and list of correspondents, and so it would appear that their united efforts could not fail of covering wide ground.

The largest document so far issued is called "Homes in the Heart of the Continent," a document prepared with much care and covering nearly every point in regard to the history, resources and character of the State.

Thirty-six thousand copies of this document have so far been issued, in the circulation of which twenty-one different parties have united.

Other documents of less importance have been issued, swelling the total number issued to about 500,000.

My aim has been to publish nothing except as I could secure for it judicious and serviceable circulation.

The following is a summary :

Iowa as an agricultural State.....	10,000
Information for the Home-seeker	10,000
Auxiliary sheets.....	422,000
Homes in the Heart of the Continent.....	36,000
De Volksvriend.....	3,000
	<hr/>
	481,000

In addition to the above there have been put out a number of thousands of newspapers, circulars, etc.

I have had a short advertisement in a number of Eastern papers, proposing to send to whoever might desire information in regard to Iowa.

Detailed reports of the expenses of the Commission, made quarterly as required by law, are on file in the office of the Auditor of State.

The total expenditures from May 1, 1880, to November 1, 1881, the date of the last quarterly report are, \$5,372.25, which sum includes the salary of the Commissioner.

I have now in preparation a pamphlet that will contain the latest and fullest information in regard to the State available. It is proposed to make this pamphlet valuable for reference and worthy of preservation in libraries, to the end that real estate dealers, business men, editors and others may have a record to their hand that they can draw upon, and which may serve the State well in other States.

The progress of Iowa in the past two years has been very marked, and it is hoped that the work done by your Commissioner in such ways as have been available to him, has not been without some share in the good results.

GEO. D. PERKINS, *Commissioner*

To JOHN H. GEAR, *Governor of Iowa.*



